Supplemento ordinario alla “Gazzetta Ufficiale„ n. 304 del 30 dicembre 2024 - Serie generale

Spediz. abb. post. - art. 1, comma 1
Legge 27-02-2004, n. 46 - Filiale di Roma

DELLA REPUBBLICA ITALIANA

PARTE PRIMA Roma - Lunedì, 30 dicembre 2024 SI PUBBLICA TUTTI I GIORNI NON FESTIVI

DIREZIONE E REDAZIONE PRESSO IL MINISTERO DELLA GIUSTIZIA - UFFICIO PUBBLICAZIONE LEGGI E DECRETI - VIA ARENULA, 70 - 00186 ROMA
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PIAZZA G. VERDI, 1 - 00198 ROMA

N. 42

AGENZIA DELLE ENTRATE

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - articolo 51, comma 4, lettera *a)* del testo unico delle imposte sui redditi approvato con decreto del Presidente della Repubblica 22 dicembre 1986, n. 917.

S O M M A R I O

AGENZIA DELLE ENTRATE

ESTRATTI, SUNTI E COMUNICATI

AGENZIA DELLE ENTRATE

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - articolo 51, comma 4, lettera *a)* del testo unico delle imposte sui redditi approvato con decreto del Presidente della Repubblica 22 dicembre 1986, n. 917.

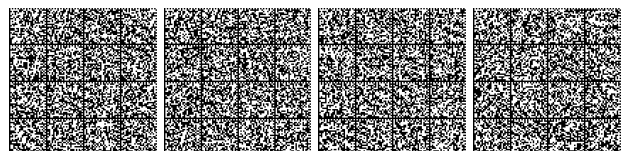
FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA IN PRODUZIONE

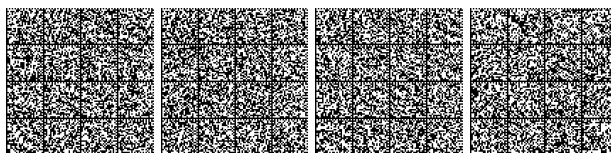
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ABARTH	595C 1.4 TURBO T-JET 165CV	0,5992	2.247,00	2.696,40	4.494,00	5.392,80
ABARTH	595 1.4 TURBO T-JET 165CV	0,5770	2.163,75	2.596,50	4.327,50	5.193,00
ABARTH	695 2019 1.4 TURBO T-JET 180CV	0,6286	2.357,25	2.828,70	4.714,50	5.657,40
ALFA ROMEO	GIULIA 2.0 TURBO Q4 VELOCE 280CV AWD	0,9097	3.411,38	4.093,65	6.822,75	8.187,30
ALFA ROMEO	STELVIO 2.0 T 280CV	0,9445	3.541,88	4.250,25	7.083,75	8.500,50
ALPINE	A110 1.8 250CV	0,8751	3.281,63	3.937,95	6.563,25	7.875,90
ALPINE	A110 1.8 300CV	0,9838	3.689,25	4.427,10	7.378,50	8.854,20
ASTON MARTIN	VANTAGE 4.0 510CV	1,8372	6.889,50	8.267,40	13.779,00	16.534,80
AUDI	A1 ALLSTREET 25 TFSI 1.0 95CV	0,5304	1.989,00	2.386,80	3.978,00	4.773,60
AUDI	A1 ALLSTREET 30 TFSI 1.0 110CV	0,5404	2.026,50	2.431,80	4.053,00	4.863,60
AUDI	A1 ALLSTREET 30 TFSI S-TRONIC 1.0 110CV	0,5675	2.128,13	2.553,75	4.256,25	5.107,50
AUDI	A1 ALLSTREET 35 TFSI S-TRONIC 1.5 150CV	0,6093	2.284,88	2.741,85	4.569,75	5.483,70
AUDI	A1 SPB 25 TFSI 1.0 95CV	0,5040	1.890,00	2.268,00	3.780,00	4.536,00
AUDI	A1 SPB 30 TFSI 1.0 110CV	0,5235	1.963,13	2.355,75	3.926,25	4.711,50
AUDI	A1 SPB 35 1.5 TFSI S-TRONIC 150CV	0,5787	2.170,13	2.604,15	4.340,25	5.208,30
AUDI	A3 2020 SPB 30 TFSI 1.0 110CV	0,5532	2.074,50	2.489,40	4.149,00	4.978,80
AUDI	Q2 30 TFSI 1.0 110CV	0,5456	2.046,00	2.455,20	4.092,00	4.910,40
AUDI	Q2 35 1.5 TFSI 150CV	0,5836	2.188,50	2.626,20	4.377,00	5.252,40
AUDI	Q2 35 1.5 TFSI S-TRONIC 150CV	0,5940	2.227,50	2.673,00	4.455,00	5.346,00
AUDI	Q3 35 1.5 TFSI 150CV MY2020	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
AUDI	Q3 40 2.0 TFSI QUATTRO S-TRONIC 190CV	0,7475	2.803,13	3.363,75	5.606,25	6.727,50
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC 245CV	0,7963	2.986,13	3.583,35	5.972,25	7.166,70
AUDI	Q3 RS 2.5 QUATTRO S-TRONIC 400CV	1,0748	4.030,50	4.836,60	8.061,00	9.673,20
AUDI	Q3 RS SPB 2.5 QUATTRO S-TRONIC 400CV	1,1017	4.131,38	4.957,65	8.262,75	9.915,30
AUDI	RS4 AVANT 3.0 450CV	1,3383	5.018,63	6.022,35	10.037,25	12.044,70
AUDI	RS5 2.9 450CV COUPÉ	1,3620	5.107,50	6.129,00	10.215,00	12.258,00
AUDI	S3 SPB 2.0 TFSI 333 CV QUATTRO S-TRONIC	0,8598	3.224,25	3.869,10	6.448,50	7.738,20
AUDI	S5 CABRIO 3.0 TFSI QUATTRO TIPTR 353CV	1,1927	4.472,63	5.367,15	8.945,25	10.734,30
AUDI	SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC 507CV	1,4688	5.508,00	6.609,60	11.016,00	13.219,20
AUDI	SQ8 4.0 TFSI QUATTRO TIPTR 507CV	1,5122	5.670,75	6.804,90	11.341,50	13.609,80
BMW	216I 1.5 122CV ACTIVE TOURER	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
BMW	218I 1.5 136CV GRAN COUPÉ	0,6738	2.526,75	3.032,10	5.053,50	6.064,20
BMW	218I 2022 1.5 136CV ACTIVE TOURER	0,6355	2.383,13	2.859,75	4.766,25	5.719,50
BMW	220I 2.0 178CV GRAN COUPÉ	0,7245	2.716,88	3.260,25	5.433,75	6.520,50
BMW	220I 2.0 178CV XDRIVE GRAN COUPÉ	0,7641	2.865,38	3.438,45	5.730,75	6.876,90
BMW	220I 2.0 184CV COUPÉ	0,7458	2.796,75	3.356,10	5.593,50	6.712,20
BMW	230I 2.0 245CV COUPÉ	0,7823	2.933,63	3.520,35	5.867,25	7.040,70
BMW	318I 2.0 156CV MY2023	0,7258	2.721,75	3.266,10	5.443,50	6.532,20
BMW	320I 2.0 184CV MY2023	0,7737	2.901,38	3.481,65	5.802,75	6.963,30
BMW	320I 2.0 184CV XDRIVE MY2023	0,8318	3.119,25	3.743,10	6.238,50	7.486,20
BMW	330I 2.0 245CV XDRIVE MY2023	0,8674	3.252,75	3.903,30	6.505,50	7.806,60
BMW	420I CABRIO 2021 2.0 184CV	0,8711	3.266,63	3.919,95	6.533,25	7.839,90
BMW	420I COUPÉ 2.0 184CV	0,7955	2.983,13	3.579,75	5.966,25	7.159,50
BMW	430I 2021 2.0 245CV GRAN COUPÉ	0,8915	3.343,13	4.011,75	6.686,25	8.023,50
BMW	M 135 XDRIVE 2.0 300CV MOD 2024	0,8481	3.180,38	3.816,45	6.360,75	7.632,90
BMW	M2 3.0 460CV COUPE'	1,1453	4.294,88	5.153,85	8.589,75	10.307,70
BMW	M240I 3.0 XDRIVE 374CV COUPÉ	0,9508	3.565,50	4.278,60	7.131,00	8.557,20
BMW	M3 3.0 480CV MY2023	1,3408	5.028,00	6.033,60	10.056,00	12.067,20
BMW	M3 3.0 XDRIVE COMPETITION 510CV	1,4413	5.404,88	6.485,85	10.809,75	12.971,70
BMW	M3 COMPETITION 3.0 510CV	1,3997	5.248,88	6.298,65	10.497,75	12.597,30
BMW	X1 2022 SDRIVE 18I 1.5 136CV	0,6282	2.355,75	2.826,90	4.711,50	5.653,80
BMW	X5 M COMPETITION 625CV	1,7724	6.646,50	7.975,80	13.293,00	15.951,60
BMW	Z4 M40I 3.0 340CV MY2023	1,0306	3.864,75	4.637,70	7.729,50	9.275,40
BMW	Z4 SDRIVE 20I 2.0 197CV MY2023	0,8096	3.036,00	3.643,20	6.072,00	7.286,40
CADILLAC	ESCALADE 2022 6.2 V8 AWD 426CV	1,6636	6.238,50	7.486,20	12.477,00	14.972,40
CADILLAC	XT4 350T 2.0 AWD 230CV	0,7841	2.940,38	3.528,45	5.880,75	7.056,90
CIRELLI MOTOR COMPANY	CIRELLI 2 1.5 116CV	0,4965	1.861,88	2.234,25	3.723,75	4.468,50
CIRELLI MOTOR COMPANY	CIRELLI 3 1.5T 133CV	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
CIRELLI MOTOR COMPANY	CIRELLI 4 1.5T 177CV	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
CIRELLI MOTOR COMPANY	CIRELLI 4 PLUS 1.5T 184CV	0,6282	2.355,75	2.826,90	4.711,50	5.653,80
CIRELLI MOTOR COMPANY	CIRELLI 9 1.5T 177CV	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
CIRELLI MOTOR COMPANY	CIRELLI SPORT COUPÉ 1.5T 137CV	0,6291	2.359,13	2.830,95	4.718,25	5.661,90
CITROEN	C3 1.2 100 CV MOD 2024	0,4200	1.575,00	1.890,00	3.150,00	3.780,00
CITROEN	C3 AIRCROSS 1.2 PURETECH 100 CV MOD 2024	0,4539	1.702,13	2.042,55	3.404,25	4.085,10
CITROEN	C4 2020 1.2 PURETECH 100CV	0,5083	1.906,13	2.287,35	3.812,25	4.574,70
CITROEN	C4 2020 1.2 PURETECH 130CV	0,5192	1.947,00	2.336,40	3.894,00	4.672,80
CITROEN	C4 2020 1.2 PURETECH AUT 130CV	0,5472	2.052,00	2.462,40	4.104,00	4.924,80

FRINGE BENEFIT 2025

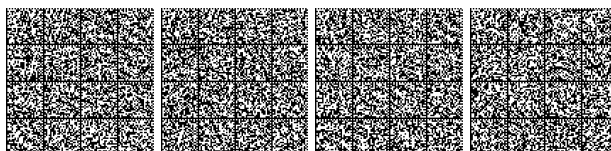
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CITROEN	C4-X 1.2 PURETECH 100CV	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
CITROEN	C4-X 1.2 PURETECH 130CV	0,5400	2.025,00	2.430,00	4.050,00	4.860,00
CITROEN	C5 AIRCROSS 1.2 PURETECH 130CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
CITROEN	C5-X 1.2 PURETECH 130CV	0,5859	2.197,13	2.636,55	4.394,25	5.273,10
CUPRA	ATECA 1.5 TSI 150CV	0,6415	2.405,63	2.886,75	4.811,25	5.773,50
CUPRA	ATECA 2.0 TSI 4DRIVE 300CV	0,8516	3.193,50	3.832,20	6.387,00	7.664,40
CUPRA	FORMENTOR 2.0 TSI 4DRIVE 333CV	0,8773	3.289,88	3.947,85	6.579,75	7.895,70
CUPRA	FORMENTOR 2020 1.5 TSI 150CV	0,6145	2.304,38	2.765,25	4.608,75	5.530,50
CUPRA	LEON 2.0 TSI DSG 300CV MOD 2024	0,7808	2.928,00	3.513,60	5.856,00	7.027,20
CUPRA	TERRAMAR 2.0 TSI 4DRIVE 265CV MOD 2024	0,8454	3.170,25	3.804,30	6.340,50	7.608,60
DACIA	JOGGER 1.0 TCE 110CV	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
DACIA	SANDERO 2021 1.0 SCE 65CV	0,3816	1.431,00	1.717,20	2.862,00	3.434,40
DACIA	SANDERO 2021 1.0 TCE 90CV	0,3935	1.475,63	1.770,75	2.951,25	3.541,50
DACIA	SANDERO 2023 1.0 TCE 110CV	0,4371	1.639,13	1.966,95	3.278,25	3.933,90
DFSK	GLORY 580 1.5 145CV	0,6044	2.266,50	2.719,80	4.533,00	5.439,60
DFSK	GLORY IX5 1.5 145CV	0,6260	2.347,50	2.817,00	4.695,00	5.634,00
DR AUTOMOBILES	DR 3 2023 1.5 117CV	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
DR AUTOMOBILES	DR 5.0 1.5 116CV	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
DR AUTOMOBILES	DR 5.0 S3 1.5 T 155CV	0,5304	1.989,00	2.386,80	3.978,00	4.773,60
DR AUTOMOBILES	DR 6.0 1.5 T 154CV	0,5752	2.157,00	2.588,40	4.314,00	5.176,80
DS	DS3 2022 PURETECH 1.2 100CV	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
DS	DS3 2022 PURETECH 1.2 AUT 130CV	0,5923	2.221,13	2.665,35	4.442,25	5.330,70
DS	DS4 1.2 PURETECH AUT 120CV MOD 2024	0,6367	2.387,63	2.865,15	4.775,25	5.730,30
EVO	EVO 3 1.5 113CV	0,4469	1.675,88	2.011,05	3.351,75	4.022,10
EVO	EVO 4 1.6 115CV	0,5018	1.881,75	2.258,10	3.763,50	4.516,20
EVO	EVO 5 1.5 127CV	0,4946	1.854,75	2.225,70	3.709,50	4.451,40
EVO	EVO 7 1.5 174CV	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
FERRARI	812 SUPERFAST 6.5 800CV	3,1307	11.740,13	14.088,15	23.480,25	28.176,30
FERRARI	F8 TRIBUTO 4.0 720CV	2,5160	9.435,00	11.322,00	18.870,00	22.644,00
FERRARI	PORTOFINO 3.9 600CV	2,1854	8.195,25	9.834,30	16.390,50	19.668,60
FERRARI	ROMA 3.9 V8 620CV	2,1869	8.200,88	9.841,05	16.401,75	19.682,10
FORD	BRONCO 2.7 ECOBOOST 335CV	1,1599	4.349,63	5.219,55	8.699,25	10.439,10
FORD	KUGA 2024 1.5 ECOBOOST 150CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
FORD	MUSTANG CONVERTIBLE 5.0 V8 446CV CABRIO	1,0430	3.911,25	4.693,50	7.822,50	9.387,00
FORD	MUSTANG FASTBACK 5.0 V8 446CV COUPÉ	1,0023	3.758,63	4.510,35	7.517,25	9.020,70
FORD	TOURNEO COURIER 1.0 125CV MOD 2024	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
GIOTTI VICTORIA	V5 1.5 116CV	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
GIOTTI VICTORIA	V6 1.5T 184CV	0,6181	2.317,88	2.781,45	4.635,75	5.562,90
HONDA	CIVIC 2.0 TYPE-R 330CV	0,8841	3.315,38	3.978,45	6.630,75	7.956,90
HYUNDAI	BAYON 1.0 T-GDI 100CV MOD 2024	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
HYUNDAI	I10 MPI 1.0 63CV MOD 2024	0,4206	1.577,25	1.892,70	3.154,50	3.785,40
HYUNDAI	I10 T-GDI 1.0 90CV MOD 2024	0,4484	1.681,50	2.017,80	3.363,00	4.035,60
HYUNDAI	I20 1.0 T-GDI 100CV MOD 2024	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
HYUNDAI	I20 1.2 MPI 84CV	0,4534	1.700,25	2.040,30	3.400,50	4.080,60
HYUNDAI	I30 1.0 T-GDI 100CV MOD 2024	0,5331	1.999,13	2.398,95	3.998,25	4.797,90
HYUNDAI	KONA 1.0 T-GDI 100CV MOD 2024	0,4983	1.868,63	2.242,35	3.737,25	4.484,70
HYUNDAI	KONA 1.6 T-GDI DCT 138CV MOD 2024	0,5864	2.199,00	2.638,80	4.398,00	5.277,60
JAECOO	JAECOO 7 1.6 150CV	0,6256	2.346,00	2.815,20	4.692,00	5.630,40
JAGUAR	F-TYPE CONVERTIBILE 2.0 300CV AUT	1,0793	4.047,38	4.856,85	8.094,75	9.713,70
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8 450CV AUT	1,4035	5.263,13	6.315,75	10.526,25	12.631,50
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8 450CV AUT AWD	1,4585	5.469,38	6.563,25	10.938,75	13.126,50
JAGUAR	F-TYPE COUPÈ 2.0 300CV AUT	1,0190	3.821,25	4.585,50	7.642,50	9.171,00
JAGUAR	F-TYPE COUPÈ 5.0 V8 450CV AUT	1,3417	5.031,38	6.037,65	10.062,75	12.075,30
JAGUAR	F-TYPE COUPÈ 5.0 V8 450CV AUT AWD	1,4075	5.278,13	6.333,75	10.556,25	12.667,50
JAGUAR	XE 2019 2.0 250CV AUT	0,8472	3.177,00	3.812,40	6.354,00	7.624,80
JAGUAR	XF 2.0 250CV AUT	0,9264	3.474,00	4.168,80	6.948,00	8.337,60
JEEP	AVENGER 1.2 T 100CV	0,4927	1.847,63	2.217,15	3.695,25	4.434,30
KG MOBILITY	KORANDO 1.5 GDI 163CV 2WD	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
KG MOBILITY	KORANDO 1.5 GDI 163CV 4WD	0,5838	2.189,25	2.627,10	4.378,50	5.254,20
KG MOBILITY	TIVOLI 1.5 GDI 135CV	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
KG MOBILITY	TORRES 1.5 T GDI 2WD 163CV	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
KG MOBILITY	TORRES 1.5 T GDI 4WD 163CV	0,6948	2.605,50	3.126,60	5.211,00	6.253,20
KIA	CEED 2022 1.6 T-GDI 204CV	0,6465	2.424,38	2.909,25	4.848,75	5.818,50
KIA	CEED SW 1.0 T-GDI 100CV MOD 2024	0,5181	1.942,88	2.331,45	3.885,75	4.662,90
KIA	PICANTO 2024 1.0 63CV	0,4165	1.561,88	1.874,25	3.123,75	3.748,50
KIA	PICANTO 2024 1.2 79CV	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
KIA	STONIC 1.2 MPI 79CV	0,4486	1.682,25	2.018,70	3.364,50	4.037,40

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
KIA	XCEED 1.0 T-GDI 100CV MOD 2024	0,4919	1.844,63	2.213,55	3.689,25	4.427,10
LAMBORGHINI	AVENTADOR S 6.5 V12 740CV COUPÉ	3,4917	13.093,88	15.712,65	26.187,75	31.425,30
LAMBORGHINI	AVENTADOR S 6.5 V12 ROADSTER 740CV SPIDER	3,7888	14.208,00	17.049,60	28.416,00	34.099,20
LAMBORGHINI	HURACAN 5.2 V10 EVO 640CV COUPÉ	2,4719	9.269,63	11.123,55	18.539,25	22.247,10
LAMBORGHINI	HURACAN 5.2 V10 EVO 640CV SPIDER	2,6573	9.964,88	11.957,85	19.929,75	23.915,70
LAMBORGHINI	URUS 4.0 650CV	2,5195	9.448,13	11.337,75	18.896,25	22.675,50
LEXUS	LC CABRIO 5.0 V8 464CV	1,6779	6.292,13	7.550,55	12.584,25	15.101,10
LEXUS	LC COUPÉ 5.0 V8 477CV	1,5659	5.872,13	7.046,55	11.744,25	14.093,10
LEXUS	RC 5.0 V8 464	1,3440	5.040,00	6.048,00	10.080,00	12.096,00
LOTUS	EMIRA 2.0 T 365 CV COUPE	1,2213	4.579,88	5.495,85	9.159,75	10.991,70
MAHINDRA	KUV100 1.2 VVT 87CV	0,4259	1.597,13	1.916,55	3.194,25	3.833,10
MASERATI	GRANCABRIO 3.0 V6 550CV CABRIO	2,3999	8.999,63	10.799,55	17.999,25	21.599,10
MASERATI	GRECALE 3.0 V6 530CV	1,4816	5.556,00	6.667,20	11.112,00	13.334,40
MAZDA	2 SKYACTIV-G 1.5 75CV	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
MAZDA	MX-5 SKYACTIVE 2.0L 184CV	0,6608	2.478,00	2.973,60	4.956,00	5.947,20
MAZDA	MX-5 SKYACTIVE-G 1.5 132CV	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
MERCEDES	A 45S AMG 2023 4MATIC+ 2.0 421CV	0,9945	3.729,38	4.475,25	7.458,75	8.950,50
MERCEDES	CLA 45 S AMG 2.0 420CV	1,1041	4.140,38	4.968,45	8.280,75	9.936,90
MERCEDES	GLA 45S 2.0 4MATIC AMG 421CV	1,1150	4.181,25	5.017,50	8.362,50	10.035,00
MERCEDES	GT 63 4.0 4MATIC 585CV	2,2087	8.282,63	9.939,15	16.565,25	19.878,30
MERCEDES	SL 55 AMG 4.0 476CV	2,1452	8.044,50	9.653,40	16.089,00	19.306,80
MERCEDES	SL 63 AMG 4.0 585CV	2,2168	8.313,00	9.975,60	16.626,00	19.951,20
MG	HS 1.5 T-GDI 160CV	0,5389	2.020,88	2.425,05	4.041,75	4.850,10
MG	ZS 1.0T-GDI 111CV	0,4735	1.775,63	2.130,75	3.551,25	4.261,50
MG	ZS 1.5 VTI 106CV	0,4481	1.680,38	2.016,45	3.360,75	4.032,90
MINI	MINI COOPER C 2024 1.5 156CV	0,5728	2.148,00	2.577,60	4.296,00	5.155,20
MINI	MINI COOPER S 2024 2.0 204CV	0,6023	2.258,63	2.710,35	4.517,25	5.420,70
MITSUBISHI	ASX 2024 1.0L 90CV	0,4832	1.812,00	2.174,40	3.624,00	4.348,80
MITSUBISHI	COLT 2024 1.0L 65CV	0,4393	1.647,38	1.976,85	3.294,75	3.953,70
MITSUBISHI	COLT 2024 1.0L TURBO 90CV	0,4660	1.747,50	2.097,00	3.495,00	4.194,00
MITSUBISHI	SPACE STAR 1.2 71CV MOD 2024	0,4102	1.538,25	1.845,90	3.076,50	3.691,80
NISSAN	JUKE 2020 1.0 DIG-T 114CV	0,4654	1.745,25	2.094,30	3.490,50	4.188,60
NISSAN	TOWNSTAR 1.3 130CV	0,5846	2.192,25	2.630,70	4.384,50	5.261,40
OPEL	ASTRA 2022 1.2 T 110CV	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
OPEL	ASTRA 2022 1.2 T 130CV	0,5317	1.993,88	2.392,65	3.987,75	4.785,30
OPEL	CORSA 2019 1.2 100CV	0,4577	1.716,38	2.059,65	3.432,75	4.119,30
OPEL	CORSA 2019 1.2 75CV	0,4396	1.648,50	1.978,20	3.297,00	3.956,40
OPEL	GRANDLAND X 1.2T 130CV	0,5536	2.076,00	2.491,20	4.152,00	4.982,40
OPEL	MOKKA 2020 1.2 T 100CV	0,4810	1.803,75	2.164,50	3.607,50	4.329,00
OPEL	MOKKA 2020 1.2 T 130CV	0,5031	1.886,63	2.263,95	3.773,25	4.527,90
OPEL	MOKKA 2020 1.2T 136CV	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
PEUGEOT	2008 1.2 2020 PURETECH 100 100 CV	0,5132	1.924,50	2.309,40	3.849,00	4.618,80
PEUGEOT	208 1.2 PURETECH 100CV MOD 2024	0,4627	1.735,13	2.082,15	3.470,25	4.164,30
PEUGEOT	208 1.2 PURETECH 75CV MOD 2024	0,4583	1.718,63	2.062,35	3.437,25	4.124,70
PEUGEOT	308 2021 1.2 PURETECH 130CV	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
PEUGEOT	408 PURETECH 1.2 130CV	0,5758	2.159,25	2.591,10	4.318,50	5.182,20
PEUGEOT	5008 1.6 PURETECH TURBO 130CV	0,5919	2.219,63	2.663,55	4.439,25	5.327,10
PEUGEOT	508 PURETECH TURBO 1.2 130CV	0,6513	2.442,38	2.930,85	4.884,75	5.861,70
PEUGEOT	508 STATION 1.2 T S&S 130CV	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
PORSCHE	718 BOXSTER 2.0 300CV	0,9973	3.739,88	4.487,85	7.479,75	8.975,70
PORSCHE	718 BOXSTER GTS 4.0 400CV	1,3207	4.952,63	5.943,15	9.905,25	11.886,30
PORSCHE	718 BOXSTER S 2.5 350CV	1,1406	4.277,25	5.132,70	8.554,50	10.265,40
PORSCHE	718 CAYMAN 2.0 300CV	0,9815	3.680,63	4.416,75	7.361,25	8.833,50
PORSCHE	718 CAYMAN GTS 4.0 400CV	1,3048	4.893,00	5.871,60	9.786,00	11.743,20
PORSCHE	718 CAYMAN S 2.5 350CV	1,1247	4.217,63	5.061,15	8.435,25	10.122,30
PORSCHE	911 CARRERA 3.0 385CV CABRIO	1,6716	6.268,50	7.522,20	12.537,00	15.044,40
PORSCHE	911 CARRERA T 3.0 385CV COUPÉ	1,6400	6.150,00	7.380,00	12.300,00	14.760,00
PORSCHE	CAYENNE 3.0 V6 353CV	1,2827	4.810,13	5.772,15	9.620,25	11.544,30
PORSCHE	CAYENNE 4.0 V8 TURBO S 475CV	1,4837	5.563,88	6.676,65	11.127,75	13.353,30
PORSCHE	MACAN 2.0 265CV	1,0426	3.909,75	4.691,70	7.819,50	9.383,40
PORSCHE	MACAN 2.9 S 380CV	1,1987	4.495,13	5.394,15	8.990,25	10.788,30
PORSCHE	MACAN 2.9 TURBO 440CV	1,3623	5.108,63	6.130,35	10.217,25	12.260,70
PORSCHE	PANAMERA 4.0 GTS 500CV MOD 2024	1,9460	7.297,50	8.757,00	14.595,00	17.514,00
RENAULT	CAPTUR 1.0 TCE 90CV MOD 2024	0,4623	1.733,63	2.080,35	3.467,25	4.160,70
RENAULT	CLIO 2019 1.0 SCE 65CV	0,4095	1.535,63	1.842,75	3.071,25	3.685,50
RENAULT	CLIO 2019 1.0 TCE 90CV	0,4219	1.582,13	1.898,55	3.164,25	3.797,10
RENAULT	KANGOO 2021 1.3 102CV	0,5346	2.004,75	2.405,70	4.009,50	4.811,40

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
RENAULT	KANGOO 2021 1.3 130CV	0,5511	2.066,63	2.479,95	4.133,25	4.959,90
RENAULT	TWINGO 2019 1.0 65CV	0,3817	1.431,38	1.717,65	2.862,75	3.435,30
ROLLS ROYCE	GHOST 7.0 570CV	3,1234	11.712,75	14.055,30	23.425,50	28.110,60
SEAT	ARONA 2020 1.0 ECOTSI 95CV	0,4371	1.639,13	1.966,95	3.278,25	3.933,90
SEAT	ARONA 2020 1.5 TSI 150CV	0,5224	1.959,00	2.350,80	3.918,00	4.701,60
SEAT	ATECA 2020 1.5 ECOTSI 150CV	0,5688	2.133,00	2.559,60	4.266,00	5.119,20
SEAT	IBIZA 2020 1.0 ECOTSI 95CV	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
SEAT	IBIZA 2020 1.5 TSI 150CV	0,5402	2.025,75	2.430,90	4.051,50	4.861,80
SEAT	LEON 1.5 TSI 116CV 2024	0,5363	2.011,13	2.413,35	4.022,25	4.826,70
SEAT	LEON 1.5 TSI 150CV 2024	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
SEAT	TARRACO 2019 1.5 TSI 150CV	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
SKODA	FABIA 2021 1.0 MPI 80CV	0,4404	1.651,50	1.981,80	3.303,00	3.963,60
SKODA	FABIA 2021 1.0 TSI 115CV	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
SKODA	FABIA 2021 1.0 TSI 95CV	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
SKODA	FABIA 2021 1.5 TSI EVO 150CV	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
SKODA	KAMIQ 1.0 TSI 95CV	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
SKODA	KAMIQ 1.0 TSI 116CV	0,4822	1.808,25	2.169,90	3.616,50	4.339,80
SKODA	KAMIQ 1.5 TSI 150CV	0,5173	1.939,88	2.327,85	3.879,75	4.655,70
SKODA	KAROQ 1.0 TSI 115CV MOD 2024	0,5309	1.990,88	2.389,05	3.981,75	4.778,10
SKODA	KAROQ 2020 1.5 TSI ACT 150CV	0,5517	2.068,88	2.482,65	4.137,75	4.965,30
SKODA	OCTAVIA 1.5 TSI 115CV BERLINA	0,5409	2.028,38	2.434,05	4.056,75	4.868,10
SKODA	OCTAVIA 2020 1.5 TSI 150CV	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
SKODA	OCTAVIA WAGON 2020 1.5 TSI 150CV	0,5865	2.199,38	2.639,25	4.398,75	5.278,50
SKODA	SCALA 2019 1.0 TSI 116CV	0,5074	1.902,75	2.283,30	3.805,50	4.566,60
SKODA	SCALA 2019 1.0 TSI 95CV	0,4993	1.872,38	2.246,85	3.744,75	4.493,70
SKODA	SCALA 2019 1.5 TSI 150CV	0,5664	2.124,00	2.548,80	4.248,00	5.097,60
SKODA	SUPERB SW 2.0 TSI 4X4 265CV MOD 2024	0,8143	3.053,63	3.664,35	6.107,25	7.328,70
SPORTEQUIPE	SPORTEQUIPE 5 1.5 154CV	0,6320	2.370,00	2.844,00	4.740,00	5.688,00
SPORTEQUIPE	SPORTEQUIPE 6 1.5 154CV	0,6494	2.435,25	2.922,30	4.870,50	5.844,60
SPORTEQUIPE	SPORTEQUIPE 7 1.5 160CV	0,6615	2.480,63	2.976,75	4.961,25	5.953,50
SSANGYONG	KORANDO 2019 1.5 GDI TURBO 2WD 163CV	0,5862	2.198,25	2.637,90	4.396,50	5.275,80
SSANGYONG	KORANDO 2019 1.5 GDI TURBO AWD 163CV	0,6063	2.273,63	2.728,35	4.547,25	5.456,70
SUBARU	OUTBACK 2021 2.5I 170CV	0,7652	2.869,50	3.443,40	5.739,00	6.886,80
SUBARU	XV 1.6I 114CV LINEARTRONIC	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
TOYOTA	AYGO X 1.0 72CV	0,4185	1.569,38	1.883,25	3.138,75	3.766,50
TOYOTA	GR86 2.4 SPORT 234CV	0,7212	2.704,50	3.245,40	5.409,00	6.490,80
TOYOTA	PROACE CITY VERSO 1.2 110CV	0,5282	1.980,75	2.376,90	3.961,50	4.753,80
TOYOTA	SUPRA 2022 2.0B 258CV	0,8682	3.255,75	3.906,90	6.511,50	7.813,80
TOYOTA	SUPRA 2022 3.0 340CV	0,9829	3.685,88	4.423,05	7.371,75	8.846,10
VOLKSWAGEN	CADDY 2023 1.5 TSI 114CV EURO 6D	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
VOLKSWAGEN	GOLF VARIANT VIII 1.5 TSI 115CV	0,5730	2.148,75	2.578,50	4.297,50	5.157,00
VOLKSWAGEN	GOLF VIII 1.5 TSI 115CV	0,5624	2.109,00	2.530,80	4.218,00	5.061,60
VOLKSWAGEN	GOLF VIII 2024 1.5 TSI 150CV	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
VOLKSWAGEN	POLO 2021 1.0 TSI 115CV	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
VOLKSWAGEN	POLO 2021 1.0 TSI 80CV	0,4816	1.806,00	2.167,20	3.612,00	4.334,40
VOLKSWAGEN	POLO 2021 1.0 TSI 95CV	0,4759	1.784,63	2.141,55	3.569,25	4.283,10
VOLKSWAGEN	TAIGO 1.0 TSI 115CV	0,5000	1.875,00	2.250,00	3.750,00	4.500,00
VOLKSWAGEN	TAIGO 1.0 TSI 95CV	0,4743	1.778,63	2.134,35	3.557,25	4.268,70
VOLKSWAGEN	TAIGO 1.5 TSI 150CV	0,5499	2.062,13	2.474,55	4.124,25	4.949,10
VOLKSWAGEN	T-CROSS 2024 1.0 115CV	0,4958	1.859,25	2.231,10	3.718,50	4.462,20
VOLKSWAGEN	T-CROSS 2024 1.0 95CV	0,4854	1.820,25	2.184,30	3.640,50	4.368,60
VOLKSWAGEN	TIGUAN ALLSPACE 1.5 TSI ACT 150CV	0,6956	2.608,50	3.130,20	5.217,00	6.260,40
VOLKSWAGEN	TOURAN 1.5 TSI 150CV	0,6992	2.622,00	3.146,40	5.244,00	6.292,80
VOLKSWAGEN	T-ROC 1.5 TSI ACT 150CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
VOLKSWAGEN	T-ROC CABRIO 2022 1.5 TSI 150CV	0,6362	2.385,75	2.862,90	4.771,50	5.725,80

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ALFA ROMEO	GIULIA 2.2 TD 160CV	0,6796	2.548,50	3.058,20	5.097,00	6.116,40
ALFA ROMEO	GIULIA 2.2 TD AT8 210CV AWD	0,7414	2.780,25	3.336,30	5.560,50	6.672,60
ALFA ROMEO	STELVIO 2.2 TD 160CV	0,7154	2.682,75	3.219,30	5.365,50	6.438,60
ALFA ROMEO	STELVIO 2.2 TD AT8 Q4 VELOCE 210CV	0,8081	3.030,38	3.636,45	6.060,75	7.272,90
ALFA ROMEO	TONALE 1.6D 130CV	0,5634	2.112,75	2.535,30	4.225,50	5.070,60
AUDI	A3 2020 SEDAN 30 TDI 2.0 116CV	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
AUDI	A3 2020 SEDAN 35 TDI S-TRONIC 2.0 150CV	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
AUDI	A3 2020 SPB 30 TDI 2.0 116CV	0,4875	1.828,13	2.193,75	3.656,25	4.387,50
AUDI	A3 2020 SPB 35 TDI 2.0 S-TRONIC 150CV	0,5386	2.019,75	2.423,70	4.039,50	4.847,40
AUDI	A3 ALLSTREET 35 TDI 2.0 150CV	0,5782	2.168,25	2.601,90	4.336,50	5.203,80
AUDI	Q2 35 2.0 TDI QUATTRO S-TRONIC 150CV	0,6064	2.274,00	2.728,80	4.548,00	5.457,60
AUDI	Q2 35 2.0 TDI S-TRONIC 150CV	0,5742	2.153,25	2.583,90	4.306,50	5.167,80
AUDI	Q3 35 2.0 TDI S-TRONIC 150CV	0,5976	2.241,00	2.689,20	4.482,00	5.378,40
AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC 200CV	0,6816	2.556,00	3.067,20	5.112,00	6.134,40
BMW	118D 2.0 150CV MOD 2024	0,5651	2.119,13	2.542,95	4.238,25	5.085,90
BMW	216D 1.5 116CV GRAN COUPÉ	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
BMW	218D 2.0 150CV GRAN COUPÉ	0,5839	2.189,63	2.627,55	4.379,25	5.255,10
BMW	218D 2022 2.0 150CV ACTIVE TOURER	0,5636	2.113,50	2.536,20	4.227,00	5.072,40
BMW	220D 2.0 190CV GRAN COUPÉ	0,6392	2.397,00	2.876,40	4.794,00	5.752,80
BMW	220D XDRIVE 2.0 190CV GRAN COUPÉ	0,6628	2.485,50	2.982,60	4.971,00	5.965,20
BMW	X1 2022 SDRIVE 18D 2.0 150CV	0,6004	2.251,50	2.701,80	4.503,00	5.403,60
BMW	X1 SDRIVE 20D 2.0 163CV MOD 2024	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
BMW	X2 SDRIVE 18D 150CV MOD 2024	0,6062	2.273,25	2.727,90	4.546,50	5.455,80
CADILLAC	ESCALADE 2022 3.0L TD AWD 280CV	1,4285	5.356,88	6.428,25	10.713,75	12.856,50
CADILLAC	XT4 350TD 2.0 174CV	0,6755	2.533,13	3.039,75	5.066,25	6.079,50
CITROEN	BERLINGO MULTISPACE 1.5 BLUEHDI 130 CV	0,4607	1.727,63	2.073,15	3.455,25	4.146,30
CITROEN	C4 2020 1.5 BLUEHDI AUT 130CV	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
CITROEN	C4-X 1.5 BLUEHDI 130CV	0,4959	1.859,63	2.231,55	3.719,25	4.463,10
CUPRA	FORMENTOR 2.0 TDI 4DRIVE 150CV	0,6222	2.333,25	2.799,90	4.666,50	5.599,80
CUPRA	LEON 2.0 TDI 150CV	0,5495	2.060,63	2.472,75	4.121,25	4.945,50
CUPRA	LEON SPORTSTOURER 2.0 TDI 150CV	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
DS	DS3 2022 BLUEHDI 1.5 AUT 130CV	0,5158	1.934,25	2.321,10	3.868,50	4.642,20
DS	DS4 1.5 BLUEHDI AUT 130 CV MOD 2024	0,5641	2.115,38	2.538,45	4.230,75	5.076,90
DS	DS7 2022 1.5 BLUEHDI 130CV	0,5798	2.174,25	2.609,10	4.348,50	5.218,20
FIAT	500X 1.3 MULTIJET 95CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
FIAT	TIPO 1.6 MTJ 130CV 5 PORTE	0,4393	1.647,38	1.976,85	3.294,75	3.953,70
FIAT	TIPO STATION 1.6 MTJ 130CV SW	0,4478	1.679,25	2.015,10	3.358,50	4.030,20
FIAT	ULISSE 2.0 BLUEHDI 177CV MOD 2024	0,7107	2.665,13	3.198,15	5.330,25	6.396,30
FORD	FOCUS IV 1.5 ECOBLUE 115CV AUT	0,5123	1.921,13	2.305,35	3.842,25	4.610,70
FORD	TOURNEO CONNECT 2.0 TDCI 122 CV	0,5248	1.968,00	2.361,60	3.936,00	4.723,20
HYUNDAI	SANTA FE 2.2 CRDI 193CV	0,7416	2.781,00	3.337,20	5.562,00	6.674,40
HYUNDAI	STARIA 2.2 AT 177CV 7 POSTI	0,7895	2.960,63	3.552,75	5.921,25	7.105,50
HYUNDAI	STARIA 2.2 AT 177CV 9 POSTI	0,6859	2.572,13	3.086,55	5.144,25	6.173,10
HYUNDAI	TUCSON 1.6 CRDI 116CV	0,5234	1.962,75	2.355,30	3.925,50	4.710,60
INEOS	GRANADIER 3.0 D 249 CV MOD.2024	1,0131	3.799,13	4.558,95	7.598,25	9.117,90
JEEP	RENEGADE 1.6 MTJ 130CV	0,4929	1.848,38	2.218,05	3.696,75	4.436,10
KG MOBILITY	KORANDO 1.6 136CV	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
KG MOBILITY	REXTON 2.2 200CV 4WD	0,7535	2.825,63	3.390,75	5.651,25	6.781,50
KIA	SORENTO 2024 2.2 CRDI 4WD 193CV	0,7133	2.674,88	3.209,85	5.349,75	6.419,70
KIA	SORENTO 2024 2.2 CRDI 2WD 193CV	0,6617	2.481,38	2.977,65	4.962,75	5.955,30
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV	0,6544	2.454,00	2.944,80	4.908,00	5.889,60
MAZDA	CX-5 2.2L SKYACTIV-D 150CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
MAZDA	CX-5 2.2L SKYACTIV-D 2WD 184CV AWD	0,6707	2.515,13	3.018,15	5.030,25	6.036,30
MERCEDES	A180D AUT 2023 2.0 116CV	0,5606	2.102,25	2.522,70	4.204,50	5.045,40
MERCEDES	A200D AUT 2023 2.0 150CV	0,5795	2.173,13	2.607,75	4.346,25	5.215,50
MERCEDES	A220D AUT 2023 2.0 190CV	0,6088	2.283,00	2.739,60	4.566,00	5.479,20
MERCEDES	B180D AUT 2023 2.0 116CV	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
MERCEDES	B200D AUT 2023 2.0 150CV	0,5896	2.211,00	2.653,20	4.422,00	5.306,40
MERCEDES	B200D AUT 2023 2.0 190CV	0,6189	2.320,88	2.785,05	4.641,75	5.570,10
MERCEDES	CLA 180D AUT 2.0 116CV	0,6315	2.368,13	2.841,75	4.736,25	5.683,50
MERCEDES	CLA 200D AUT 2.0 150CV	0,6538	2.451,75	2.942,10	4.903,50	5.884,20
MERCEDES	CLA 220D AUT 2.0 190CV	0,6679	2.504,63	3.005,55	5.009,25	6.011,10
MERCEDES	GLA 180D AUT 2.0 116CV	0,5949	2.230,88	2.677,05	4.461,75	5.354,10
MERCEDES	GLA 200D AUT 2.0 150CV	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
MERCEDES	GLA 200D AUT 4MATIC 2.0 150CV	0,6636	2.488,50	2.986,20	4.977,00	5.972,40
MERCEDES	GLA 220D AUT 4MATIC 2.0 190CV	0,6857	2.571,38	3.085,65	5.142,75	6.171,30
MERCEDES	T-CLASS 1.5 CDI 116CV MOD 2024	0,5185	1.944,38	2.333,25	3.888,75	4.666,50

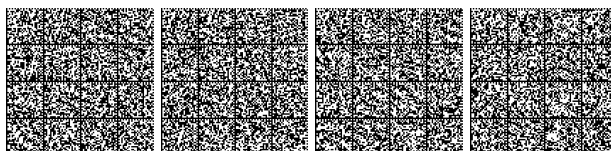
FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO IN PRODUZIONE

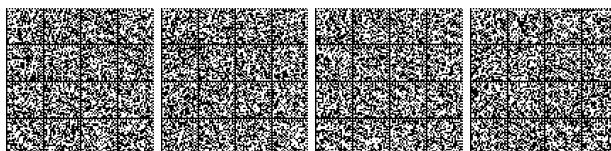
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	VITO TOURER 2.0D 136CV	0,6693	2.509,88	3.011,85	5.019,75	6.023,70
MERCEDES	V-KLASSE 2.0D 190 CV	0,7687	2.882,63	3.459,15	5.765,25	6.918,30
MERCEDES	ASTRA 2022 1.5 TURBO D 130CV	0,4802	1.800,75	2.160,90	3.601,50	4.321,80
OPEL	GRANDLAND X 1.5 D 130CV	0,5144	1.929,00	2.314,80	3.858,00	4.629,60
OPEL	308 2021 1.5 BLUEHDI 130CV	0,4889	1.833,38	2.200,05	3.666,75	4.400,10
PEUGEOT	5008 1.5 BLUEHDI 131CV	0,5433	2.037,38	2.444,85	4.074,75	4.889,70
PEUGEOT	508 BLUEHDI 1.5 130CV	0,5638	2.114,25	2.537,10	4.228,50	5.074,20
PEUGEOT	508 STATION 1.5 BLUEHDI S&S 130CV	0,5689	2.133,38	2.560,05	4.266,75	5.120,10
RENAULT	CLIO 1.5 101CV	0,4078	1.529,25	1.835,10	3.058,50	3.670,20
RENAULT	KANGOO 2021 1.5 BLUE DCI 95CV	0,4615	1.730,63	2.076,75	3.461,25	4.153,50
SEAT	ATECA 2.0 TDI 2X4 150CV	0,5697	2.136,38	2.563,65	4.272,75	5.127,30
SEAT	LEON 2020 2.0 TDI DSG 150CV	0,5155	1.933,13	2.319,75	3.866,25	4.639,50
SEAT	LEON SPORTSTOURER 2020 2.0 TDI DSG 150CV SW	0,5220	1.957,50	2.349,00	3.915,00	4.698,00
SEAT	TARRACO 2019 2.0 TDI 150CV	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
SKODA	KAROQ 2020 2.0 TDI 115CV	0,5108	1.915,50	2.298,60	3.831,00	4.597,20
SKODA	KAROQ 2020 2.0 TDI 4X4 150CV	0,5796	2.173,50	2.608,20	4.347,00	5.216,40
SKODA	KODIAQ 2024 2.0TDI 150CV	0,6107	2.290,13	2.748,15	4.580,25	5.496,30
SKODA	KODIAQ 2024 2.0TDI 4X4 193CV	0,6610	2.478,75	2.974,50	4.957,50	5.949,00
SKODA	OCTAVIA 2.0 TDI 115CV MOD 2024	0,5049	1.893,38	2.272,05	3.786,75	4.544,10
SKODA	OCTAVIA 2020 2.0 TDI 150CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
SKODA	OCTAVIA WAGON 2.0 TDI 115CV MOD 2024	0,5175	1.940,63	2.328,75	3.881,25	4.657,50
SKODA	OCTAVIA WAGON 2020 2.0 TDI 150CV	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
SKODA	SUPERB 2.0 TDI DSG 150CV	0,6049	2.268,38	2.722,05	4.536,75	5.444,10
SKODA	SUPERB SW 2.0 TDI 4X4 193CV MOD 2024	0,6652	2.494,50	2.993,40	4.989,00	5.986,80
SPORTEQUIPE	X K2 2.0 D 162 CV	0,6962	2.610,75	3.132,90	5.221,50	6.265,80
SSANGYONG	KORANDO 2019 1.6D 2WD 136CV	0,5211	1.954,13	2.344,95	3.908,25	4.689,90
SSANGYONG	REXTON 2.2D 202CV 4WD	0,7278	2.729,25	3.275,10	5.458,50	6.550,20
TOYOTA	LAND CRUISER 2.8 D4D 205CV MOD 2024	0,9714	3.642,75	4.371,30	7.285,50	8.742,60
VOLKSWAGEN	CADDY 2.0 TDI 122CV	0,5441	2.040,38	2.448,45	4.080,75	4.896,90
VOLKSWAGEN	CADDY 2.0 TDI 102CV	0,5141	1.927,88	2.313,45	3.855,75	4.626,90
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI 116CV	0,5048	1.893,00	2.271,60	3.786,00	4.543,20
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI 150CV	0,5437	2.038,88	2.446,65	4.077,75	4.893,30
VOLKSWAGEN	GOLF VIII 2.0 TDI 115CV	0,5075	1.903,13	2.283,75	3.806,25	4.567,50
VOLKSWAGEN	GOLF VIII 2.0 TDI 150CV	0,5414	2.030,25	2.436,30	4.060,50	4.872,60
VOLKSWAGEN	MULTIVAN 2.0 150CV	0,7329	2.748,38	3.298,05	5.496,75	6.596,10
VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 122CV	0,6030	2.261,25	2.713,50	4.522,50	5.427,00
VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 150CV	0,6375	2.390,63	2.868,75	4.781,25	5.737,50
VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 4MOTION 193CV	0,7152	2.682,00	3.218,40	5.364,00	6.436,80
VOLKSWAGEN	TIGUAN 2024 2.0 TDI 193CV	0,6457	2.421,38	2.905,65	4.842,75	5.811,30
VOLKSWAGEN	TIGUAN 2024 2.0 TDI 150CV	0,6030	2.261,25	2.713,50	4.522,50	5.427,00
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 150CV	0,6399	2.399,63	2.879,55	4.799,25	5.759,10
VOLKSWAGEN	TOUAREG 3.0 TDI 231 CV MOD.2023	0,9614	3.605,25	4.326,30	7.210,50	8.652,60
VOLKSWAGEN	TOURAN 2.0 TDI 122CV	0,5900	2.212,50	2.655,00	4.425,00	5.310,00
VOLKSWAGEN	TOURAN 2.0 TDI 150CV 2WD	0,6161	2.310,38	2.772,45	4.620,75	5.544,90
VOLKSWAGEN	T-ROC 2.0 TDI 115CV	0,5226	1.959,75	2.351,70	3.919,50	4.703,40
VOLKSWAGEN	T-ROC 2.0 TDI 4MOTION 150CV	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
VOLKSWAGEN	T-ROC 2.0 TDI BLUEMOTION 150CV	0,5821	2.182,88	2.619,45	4.365,75	5.238,90

FRINGE BENEFIT 2025

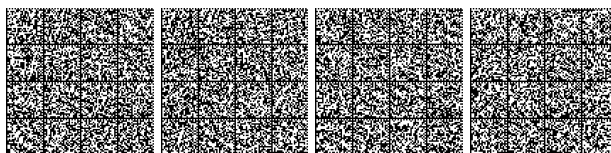
AUTOVEICOLI A BENZINA-GPL IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CIRELLI MOTOR COMPANY	CIRELLI 2 1.5 106CV BENZ+GPL	0,4278	1.604,25	1.925,10	3.208,50	3.850,20
CIRELLI MOTOR COMPANY	CIRELLI 2 1.5 116CV BENZ+GPL	0,4367	1.637,63	1.965,15	3.275,25	3.930,30
CIRELLI MOTOR COMPANY	CIRELLI 3 1.5T 131CV BENZ+GPL	0,5256	1.971,00	2.365,20	3.942,00	4.730,40
CIRELLI MOTOR COMPANY	CIRELLI 4 1.5T 177CV BENZ+GPL	0,5313	1.992,38	2.390,85	3.984,75	4.781,70
CIRELLI MOTOR COMPANY	CIRELLI 4 PLUS 1.5T 184CV BENZ+GPL	0,5481	2.055,38	2.466,45	4.110,75	4.932,90
CIRELLI MOTOR COMPANY	CIRELLI 9 1.5T 177CV BENZ+GPL	0,5893	2.209,88	2.651,85	4.419,75	5.303,70
CIRELLI MOTOR COMPANY	CIRELLI SPORT COUPÉ 1.5T 137CV BENZ+GPL	0,5382	2.018,25	2.421,90	4.036,50	4.843,80
DACIA	DUSTER ECO-G 1.0 100CV BENZ+GPL	0,3984	1.494,00	1.792,80	2.988,00	3.585,60
DACIA	JOGGER 1.0 TCE 100CV BENZ+GPL	0,3742	1.403,25	1.683,90	2.806,50	3.367,80
DACIA	SANDERO 2021 1.0 TCE ECO-G 100CV BENZ+GPL	0,3479	1.304,63	1.565,55	2.609,25	3.131,10
DFSK	GLORY 500 1.5 106CV BENZ+GPL	0,4095	1.535,63	1.842,75	3.071,25	3.685,50
DFSK	GLORY 580 1.5 145CV BENZ+GPL	0,4950	1.856,25	2.227,50	3.712,50	4.455,00
DFSK	GLORY IX5 1.5 145CV BENZ+GPL	0,5115	1.918,13	2.301,75	3.836,25	4.603,50
DR AUTOMOBILES	DR 3 2023 1.5 117CV BENZ+GPL	0,4150	1.556,25	1.867,50	3.112,50	3.735,00
DR AUTOMOBILES	DR 5.0 1.5 116CV BENZ+GPL	0,4251	1.594,13	1.912,95	3.188,25	3.825,90
DR AUTOMOBILES	DR 5.0 S3 1.5 TURBO 155CV BENZ+GPL	0,4724	1.771,50	2.125,80	3.543,00	4.251,60
DR AUTOMOBILES	DR 6.0 1.5 T 154CV BENZ+GPL	0,5128	1.923,00	2.307,60	3.846,00	4.615,20
EMC	WAVE 3 1.5CVT 150CV BENZ+GPL	0,4617	1.731,38	2.077,65	3.462,75	4.155,30
EMC	WAVE 3 1.5T 113CV BENZ+GPL	0,4339	1.627,13	1.952,55	3.254,25	3.905,10
EVO	EVO 3 1.5 113CV BENZ+GPL	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
EVO	EVO 4 1.6 115CV BENZ+GPL	0,4392	1.647,00	1.976,40	3.294,00	3.952,80
EVO	EVO 5 1.5 127CV BENZ+GPL	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
EVO	EVO 7 1.5 174CV BENZ+GPL	0,5300	1.987,50	2.385,00	3.975,00	4.770,00
HYUNDAI	BAYON 1.2 84CV BENZ+GPL	0,3961	1.485,38	1.782,45	2.970,75	3.564,90
HYUNDAI	I10 1.0 67CV BENZ+GPL	0,3892	1.459,50	1.751,40	2.919,00	3.502,80
HYUNDAI	I20 1.2 MPI 84CV BENZ+GPL	0,4228	1.585,50	1.902,60	3.171,00	3.805,20
KG MOBILITY	KORANDO 1.5 GDI 163CV 2WD BENZ+GPL	0,5094	1.910,25	2.292,30	3.820,50	4.584,60
KG MOBILITY	KORANDO 1.5 GDI 163CV AWD BENZ+GPL	0,5153	1.932,38	2.318,85	3.864,75	4.637,70
KG MOBILITY	TIVOLI 1.5 GDI 135CV BENZ+GPL	0,4565	1.711,88	2.054,25	3.423,75	4.108,50
KG MOBILITY	TORRES 1.5 T GDI 163CV BENZ+GPL	0,5401	2.025,38	2.430,45	4.050,75	4.860,90
KIA	SPORTAGE 1.6 TGDI 150CV BENZ+GPL	0,5455	2.045,63	2.454,75	4.091,25	4.909,50
MAHINDRA	KUV100 2023 1.2 VVT 87CV BENZ+GPL	0,3905	1.464,38	1.757,25	2.928,75	3.514,50
MITSUBISHI	ASX 1.0 TURBO GPL 100CV MOD 2024	0,4533	1.699,88	2.039,85	3.399,75	4.079,70
MITSUBISHI	COLT 1.0 TURBO GPL 100CV MOD 2024	0,4292	1.609,50	1.931,40	3.219,00	3.862,80
MITSUBISHI	SPACE STAR 1.2 BI-FUEL 71CV MOD 2024	0,3909	1.465,88	1.759,05	2.931,75	3.518,10
RENAULT	CAPTUR 1.0 TCE ECO-G 101CV MOD 2024	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
RENAULT	CLIO 1.0 ECO-G 100CV MOD 2024	0,3926	1.472,25	1.766,70	2.944,50	3.533,40
SPORTEQUIPE	SPORTEQUIPE 5 1.5 154CV BENZ+GPL	0,5788	2.170,50	2.604,60	4.341,00	5.209,20
SPORTEQUIPE	SPORTEQUIPE 6 1.5 154CV BENZ+GPL	0,5944	2.229,00	2.674,80	4.458,00	5.349,60
SPORTEQUIPE	SPORTEQUIPE 6 1.5 160CV BENZ+GPL	0,6100	2.287,50	2.745,00	4.575,00	5.490,00
SSANGYONG	KORANDO 2022 1.5 GDI-TURBO 2WD AUT 163CV B+GPL	0,4983	1.868,63	2.242,35	3.737,25	4.484,70
SSANGYONG	KORANDO 2022 1.5 GDI-TURBO AWD 163CV B+GPL	0,5154	1.932,75	2.319,30	3.865,50	4.638,60

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ALFA ROMEO	JUNIOR 1.2 HYBRID 136 CV	0,5156	1.933,50	2.320,20	3.867,00	4.640,40
ALFA ROMEO	TONALE 1.5 MHEV 130CV	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
ALFA ROMEO	TONALE 1.5 MHEV 160CV	0,6487	2.432,63	2.919,15	4.865,25	5.838,30
AUDI	A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV HYBRID	0,5870	2.201,25	2.641,50	4.402,50	5.283,00
AUDI	A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV HYBRID	0,6420	2.407,50	2.889,00	4.815,00	5.778,00
AUDI	A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV IBRIDO-BENZINA	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
AUDI	A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV HYBRID	0,6320	2.370,00	2.844,00	4.740,00	5.688,00
AUDI	A3 ALLSTREET 35 TFSI 1.5 150CV IBRIDO BENZINA	0,6541	2.452,88	2.943,45	4.905,75	5.886,90
AUDI	A4 35 2.0 TFSI 150CV S-TRONIC HYBRID	0,7082	2.655,75	3.186,90	5.311,50	6.373,80
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID	0,7841	2.940,38	3.528,45	5.880,75	7.056,90
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV HYBRID	0,7627	2.860,13	3.432,15	5.720,25	6.864,30
AUDI	A4 45 2.0 TFSI S-TRONIC 265CV IBRIDO BENZINA	0,8481	3.180,38	3.816,45	6.360,75	7.632,90
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV HYBRID	0,8906	3.339,75	4.007,70	6.679,50	8.015,40
AUDI	A4 AVANT 35 2.0 TFSI 150CV S-TRONIC HYBRID	0,7200	2.700,00	3.240,00	5.400,00	6.480,00
AUDI	A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID	0,7974	2.990,25	3.588,30	5.980,50	7.176,60
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 204CV HYBRID	0,7744	2.904,00	3.484,80	5.808,00	6.969,60
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 265CV IBRIDO BENZINA	0,8575	3.215,63	3.858,75	6.431,25	7.717,50
AUDI	A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV COUPÉ HYBRID	0,8243	3.091,13	3.709,35	6.182,25	7.418,70
AUDI	A5 40 2.0 TFSI S-TRONIC 204CV COUPÉ HYBRID	0,7961	2.985,38	3.582,45	5.970,75	7.164,90
AUDI	A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID	0,8208	3.078,00	3.693,60	6.156,00	7.387,20
AUDI	A5 40 SPB 2.0 TFSI S-TRONIC 204CV HYBRID	0,7927	2.972,63	3.567,15	5.945,25	7.134,30
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 265CV COUPÉ HYBRID	0,8951	3.356,63	4.027,95	6.713,25	8.055,90
AUDI	A6 40 TFSI 2.0 S-TR 204CV HYBRID	0,8446	3.167,25	3.800,70	6.334,50	7.601,40
AUDI	A6 45 2.0 TFSI S-TRONIC 265CV IBRIDO BENZINA	0,8974	3.365,25	4.038,30	6.730,50	8.076,60
AUDI	A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC HYBRID	1,0247	3.842,63	4.611,15	7.685,25	9.222,30
AUDI	A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV HYBRID	1,0750	4.031,25	4.837,50	8.062,50	9.675,00
AUDI	A6 AVANT 40 TFSI 2.0 S-TR 204CV HYBRID	0,8629	3.235,88	3.883,05	6.471,75	7.766,10
AUDI	A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC HYBRID	1,0472	3.927,00	4.712,40	7.854,00	9.424,80
AUDI	A7 SPB 40 2.0 S-TRONIC 204CV HYBRID	0,9319	3.494,63	4.193,55	6.989,25	8.387,10
AUDI	A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV HYBRID	1,1001	4.125,38	4.950,45	8.250,75	9.900,90
AUDI	Q5 40 2.0 TFSI QUATTRO S-TR 204CV IBRIDA	0,8358	3.134,25	3.761,10	6.268,50	7.522,20
AUDI	Q5 45 2.0 TFSI QUATTRO S-TR 265CV HYBRID	0,9152	3.432,00	4.118,40	6.864,00	8.236,80
AUDI	Q7 55 3.0 TFSI QUATTRO TIPTRONIC 340CV HYBRID	1,1111	4.166,63	4.999,95	8.333,25	9.999,90
AUDI	Q8 55 3.0 TFSI QUATTRO TIPTRONIC 340CV HYBRID	1,1524	4.321,50	5.185,80	8.643,00	10.371,60
AUDI	RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC 600CV HYBRID	1,8204	6.826,50	8.191,80	13.653,00	16.383,60
AUDI	RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC HYBRID	1,7117	6.418,88	7.702,65	12.837,75	15.405,30
AUDI	RS7 SPB 4.0 600CV QUATTRO TIPTRONIC HYBRID	1,7508	6.565,50	7.878,60	13.131,00	15.757,20
AUDI	S8 3.0 TFSI QUATTRO TIPTRONIC 570CV HYBRID	1,7113	6.417,38	7.700,85	12.834,75	15.401,70
BMW	120 48V MOD 2024 1.5 170CV MHYBRID	0,6407	2.402,63	2.883,15	4.805,25	5.766,30
BMW	220I 2022 48V 1.5 170CV ACTIVE TOURER	0,6536	2.451,00	2.941,20	4.902,00	5.882,40
BMW	223I 2022 48V 2.0 218CV ACTIVE TOURER	0,6764	2.536,50	3.043,80	5.073,00	6.087,60
BMW	223I 2022 48V 2.0 XDRIVE 218CV ACTIVE TOURER	0,7131	2.674,13	3.208,95	5.348,25	6.417,90
BMW	520I 48V SDRIVE 2.0 208CV MILD HYBRID	0,8668	3.250,50	3.900,60	6.501,00	7.801,20
BMW	M340I XDRIVE 3.0 374CV IBRIDO-BENZINA	1,0392	3.897,00	4.676,40	7.794,00	9.352,80
BMW	M440I XDRIVE 3.0 374CV CABRIO IBRIDO BENZINA	1,1634	4.362,75	5.235,30	8.725,50	10.470,60
BMW	M440I XDRIVE 3.0 374CV COUPÈ IBRIDO BENZINA	1,0958	4.109,25	4.931,10	8.218,50	9.862,20
BMW	X1 2022 SDRIVE 20I 1.5 170CV IBRIDO BENZINA	0,6568	2.463,00	2.955,60	4.926,00	5.911,20
BMW	X1 2022 XDRIVE 23I 2.0 218CV IBRIDO BENZINA	0,7529	2.823,38	3.388,05	5.646,75	6.776,10
BMW	X2 SDRIVE 20I 1.5 170CV IBRIDO BENZINA	0,6768	2.538,00	3.045,60	5.076,00	6.091,20
BMW	X3 XDRIVE20 2.0 MHYBRID 208CV MOD 2024	0,8707	3.265,13	3.918,15	6.530,25	7.836,30
BMW	X4 XDRIVE 20I 2.0 184CV IBRIDO BENZINA	0,8866	3.324,75	3.989,70	6.649,50	7.979,40
BMW	X4 XDRIVE 30I 2.0 252CV IBRIDO BENZINA	0,9542	3.578,25	4.293,90	7.156,50	8.587,80
BMW	X4 XDRIVE M40I 3.0 360CV IBRIDO BENZINA	1,1268	4.225,50	5.070,60	8.451,00	10.141,20
BMW	X5 M60I 4.4 48V 530CV IBRIDO BENZINA	1,4505	5.439,38	6.527,25	10.878,75	13.054,50
BMW	X5 XDRIVE 40I 3.0 380CV IBRIDO BENZINA	1,1543	4.328,63	5.194,35	8.657,25	10.388,70
CITROEN	C3 AIRCROSS 1.2 MHYBRID 136CV MOD 2024	0,4921	1.845,38	2.214,45	3.690,75	4.428,90
CITROEN	C4 E-DCS6 1.2 MHYBRID 136CV MOD 2024	0,5531	2.074,13	2.488,95	4.148,25	4.977,90
CITROEN	C4 E-DCS6 1.2 MHYBRID 100CV MOD 2024	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
CITROEN	C5 AIRCROSS E-DCS 1.2 136CV HYBRID	0,5759	2.159,63	2.591,55	4.319,25	5.183,10
CUPRA	FORMENTOR 1.5 150CV IBRIDO BENZINA	0,6284	2.356,50	2.827,80	4.713,00	5.655,60
CUPRA	LEON 1.5 150CV IBRIDO-BENZINA	0,6307	2.365,13	2.838,15	4.730,25	5.676,30
CUPRA	LEON SPORTSTOURER 1.5 150CV IBRIDO-BENZINA	0,6479	2.429,63	2.915,55	4.859,25	5.831,10
CUPRA	TERRAMAR 1.5 MHYBRID 150CV MOD 2024	0,6461	2.422,88	2.907,45	4.845,75	5.814,90
DACIA	DUSTER 1.6 140CV FULL HYBRID	0,5056	1.896,00	2.275,20	3.792,00	4.550,40
DACIA	DUSTER TCE 1.2 130CV MILD HYBRID	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
DACIA	JOGGER 1.6 140CV IBRIDO BENZINA	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
DS	DS3 1.2 MHYBRID 136 CV MOD 2024	0,5845	2.191,88	2.630,25	4.383,75	5.260,50
DS	DS4 1.2 MHYBRID 136CV MOD 2024	0,6251	2.344,13	2.812,95	4.688,25	5.625,90
FIAT	500 1.0 70CV HYBRID	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
FIAT	500C 1.0 70CV CABRIO HYBRID	0,4197	1.573,88	1.888,65	3.147,75	3.777,30
FIAT	500X 1.5 130CV IBRIDO BENZINA	0,5187	1.945,13	2.334,15	3.890,25	4.668,30
FIAT	600 1.2 100CV IBRIDO BENZINA	0,4999	1.874,63	2.249,55	3.749,25	4.499,10

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FIAT	601 1.2 136CV IBRIDO BENZINA	0,5119	1.919,63	2.303,55	3.839,25	4.607,10
FIAT	PANDA 1.0 69CV HYBRID	0,3797	1.423,88	1.708,65	2.847,75	3.417,30
FIAT	TIPO 1.5 130CV HYBRID	0,5264	1.974,00	2.368,80	3.948,00	4.737,60
FIAT	TIPO SW 1.5 130CV HYBRID	0,5398	2.024,25	2.429,10	4.048,50	4.858,20
FORD	FOCUS IV 1.0 ECOBOOST 125CV IBRIDO-BENZINA	0,5429	2.035,88	2.443,05	4.071,75	4.886,10
FORD	FOCUS IV 1.0 ECOBOOST 155CV IBRIDO BENZINA	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
FORD	KUGA 2024 2.5 FHEV 180CV 2WD	0,6413	2.404,88	2.885,85	4.809,75	5.771,70
FORD	KUGA 2024 2.5 FHEV 183CV 4WD	0,6726	2.522,25	3.026,70	5.044,50	6.053,40
FORD	PUMA 2019 1.0 ECOBOOST 125CV HYBRID	0,5213	1.954,88	2.345,85	3.909,75	4.691,70
FORD	PUMA 2019 1.0 ECOBOOST 155CV HYBRID	0,5790	2.171,25	2.605,50	4.342,50	5.211,00
FORD	PUMA 2019 1.0 ECOBOOST 160CV HYBRID	0,6414	2.405,25	2.886,30	4.810,50	5.772,60
HONDA	CIVIC 2.0 185CV FULL HYBRID	0,6301	2.362,88	2.835,45	4.725,75	5.670,90
HONDA	CR-V 2.0 HEV 184CV 2WD IBRIDO BENZINA	0,7374	2.765,25	3.318,30	5.530,50	6.636,60
HONDA	CR-V 2.0 HEV 184CV 4WD IBRIDO BENZINA	0,7674	2.877,75	3.453,30	5.755,50	6.906,60
HONDA	HR-V 1.5 HEV ECVT 130CV FULL HYBRID	0,5152	1.932,00	2.318,40	3.864,00	4.636,80
HONDA	ZR-V 2.0 HEV 184CV FULL HYBRID	0,6721	2.520,38	3.024,45	5.040,75	6.048,90
HYUNDAI	BAYON 1.0 T-GDI 100CV IBRIDO BENZINA	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
HYUNDAI	I20 1.0 T-GDI 48V 100CV IBRIDO BENZINA	0,4717	1.768,88	2.122,65	3.537,75	4.245,30
HYUNDAI	I30 1.0 120CV IBRIDO BENZINA	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
HYUNDAI	I30 1.5 160CV IBRIDO BENZINA	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
HYUNDAI	I30 SW 1.0 T-GDI MHYBRID 100CV MOD 2024	0,5676	2.128,50	2.554,20	4.257,00	5.108,40
HYUNDAI	I30 SW 1.5 T-GDI MHYBRID 140CV MOD 2024	0,5950	2.231,25	2.677,50	4.462,50	5.355,00
HYUNDAI	KONA 1.6 DCT FHYBRID 129CV MOD 2024	0,5517	2.068,88	2.482,65	4.137,75	4.965,30
HYUNDAI	SANTAFE 1.6 T-GDI 2WD HYBRID 215CV MOD 2024	0,7323	2.746,13	3.295,35	5.492,25	6.590,70
HYUNDAI	SANTAFE 1.6 T-GDI 4WD HYBRID 215CV MOD 2024	0,7610	2.853,75	3.424,50	5.707,50	6.849,00
HYUNDAI	TUCSON 1.6 HEV 230CV 2WD IBRIDO BENZINA	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
HYUNDAI	TUCSON 1.6 HEV 230CV 4WD IBRIDO BENZINA	0,6536	2.451,00	2.941,20	4.902,00	5.882,40
HYUNDAI	TUCSON 1.6 T-GDI 150CV MILD HYBRID	0,5810	2.178,75	2.614,50	4.357,50	5.229,00
JAGUAR	E-PACE 2024 1.5 160CV IBRIDO BENZINA	0,7693	2.884,88	3.461,85	5.769,75	6.923,70
JAGUAR	E-PACE 2024 2.0 250CV IBRIDO BENZINA	0,8821	3.307,88	3.969,45	6.615,75	7.938,90
JAGUAR	F-PACE 2024 3.0 AWD 400CV IBRIDO BENZINA	1,2698	4.761,75	5.714,10	9.523,50	11.428,20
JEEP	AVENGER 1.2 T MHEV 100CV IBRIDO BENZINA	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
JEEP	COMPASS 1.5 T4 130CV IBRIDO BENZINA	0,6229	2.335,88	2.803,05	4.671,75	5.606,10
JEEP	RENEGADE 1.5 T4 130CV IBRIDO BENZINA	0,5767	2.162,63	2.595,15	4.325,25	5.190,30
KIA	CEED 1.5 T-GDI MHYBRID 140CV MOD 2024	0,6036	2.263,50	2.716,20	4.527,00	5.432,40
KIA	CEED SW 1.0 T-GDI MHYBRID 100CV MOD 2024	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
KIA	NIRO 2022 1.6 GDI 140CV IBRIDO-BENZINA	0,5391	2.021,63	2.425,95	4.043,25	4.851,90
KIA	SORENTO 1.6 T-GDI FHYBRID 215CV MOD 2024	0,7315	2.743,13	3.291,75	5.486,25	6.583,50
KIA	SPORTAGE 1.6 TGDI FHYBRID 2WD 210CV MOD 2024	0,6237	2.338,88	2.806,65	4.677,75	5.613,30
KIA	SPORTAGE 1.6 TGDI FHYBRID AWD 210CV MOD 2024	0,6862	2.573,25	3.087,90	5.146,50	6.175,80
KIA	SPORTAGE 1.6 TGDI MHYBRID 160CV MOD 2024	0,5978	2.241,75	2.690,10	4.483,50	5.380,20
KIA	STONIC 2020 1.0 TGDI 100CV IBRIDO-BENZINA	0,4396	1.648,50	1.978,20	3.297,00	3.956,40
KIA	XCEED 1.5 T-GDI MHYBRID 140CV MOD 2024	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
LANCIA	YPSILON 1.2 HYBRID 100CV MOD 2024	0,4827	1.810,13	2.172,15	3.620,25	4.344,30
LAND ROVER	DEFENDER 110 3.0 I6 400CV AWD IBRIDO BENZINA	1,1619	4.357,13	5.228,55	8.714,25	10.457,10
LAND ROVER	DEFENDER 130 3.0 I6 400CV AWD IBRIDO BENZINA	1,2952	4.857,00	5.828,40	9.714,00	11.656,80
LAND ROVER	DISCOVERY 3.0 I6 300CV AWD IBRIDO BENZINA	1,2439	4.664,63	5.597,55	9.329,25	11.195,10
LAND ROVER	RANGE ROVER EVOQUE 2023 1.5 I3 160CV IBRIDO BENZINA	0,7511	2.816,63	3.379,95	5.633,25	6.759,90
LAND ROVER	RANGE ROVER EVOQUE 2023 2.0 250CV AWD IBRIDO BENZINA	0,9509	3.565,88	4.279,05	7.131,75	8.558,10
LAND ROVER	RANGE ROVER SPORT 4.4 V8 635CV IBRIDO BENZINA	2,2348	8.380,50	10.056,60	16.761,00	20.113,20
LEXUS	ES 2.5 218CV	0,8316	3.118,50	3.742,20	6.237,00	7.484,40
LEXUS	LBX 1.5 136CV IBRIDO BENZINA	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
LEXUS	LBX 1.5 136CV 4WD IBRIDO BENZINA	0,5989	2.245,88	2.695,05	4.491,75	5.390,10
LEXUS	LC COUPÉ 3.5 360CV IBRIDO BENZINA	1,4164	5.311,50	6.373,80	10.623,00	12.747,60
LEXUS	LM 2.5 250CV MULTISPAZIO HYBRID	1,4401	5.400,38	6.480,45	10.800,75	12.960,90
LEXUS	LS 3.5 359CV IBRIDO BENZINA	1,4169	5.313,38	6.376,05	10.626,75	12.752,10
LEXUS	NX 2.5 244CV IBRIDO BENZINA	0,8581	3.217,88	3.861,45	6.435,75	7.722,90
LEXUS	NX 2.5 244CV 4WD IBRIDO BENZINA	0,8797	3.298,88	3.958,65	6.597,75	7.917,30
LEXUS	RX 350H 2.5 250CV IBRIDO BENZINA	1,0086	3.782,25	4.538,70	7.564,50	9.077,40
LEXUS	RX 500H 2.4 370CV IBRIDO BENZINA	1,2737	4.776,38	5.731,65	9.552,75	11.463,30
LEXUS	UX 300H 2.0 200CV 2WD	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
LEXUS	UX 300H 2.0 200CV 4WD	0,7031	2.636,63	3.163,95	5.273,25	6.327,90
MASERATI	GRECALE 2.0 300CV MHEV IBRIDO BENZINA	1,0589	3.970,88	4.765,05	7.941,75	9.530,10
MAZDA	2 2024 1.5 116CV FULL HYBRID	0,4725	1.771,88	2.126,25	3.543,75	4.252,50
MAZDA	3 2.0 122CV MOD. 2024 IBRIDO BENZINA	0,5327	1.997,63	2.397,15	3.995,25	4.794,30
MAZDA	3 2.0 150CV MOD. 2024 IBRIDO BENZINA	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
MAZDA	3 2.0 186CV 2WD MOD. 2024 IBRIDO BENZINA	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
MAZDA	3 2.0 186CV 4WD MOD. 2024 IBRIDO BENZINA	0,6041	2.265,38	2.718,45	4.530,75	5.436,90
MAZDA	3 2.5 140CV MOD. 2024 IBRIDO BENZINA	0,5621	2.107,88	2.529,45	4.215,75	5.058,90
MAZDA	CX-30 2.0 120CV 2WD HYBRID	0,5433	2.037,38	2.444,85	4.074,75	4.889,70
MAZDA	CX-30 2.0 150CV 4WD HYBRID	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
MAZDA	CX-30 2.0 150CV 2WD HYBRID	0,5514	2.067,75	2.481,30	4.135,50	4.962,60

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MAZDA	CX-30 2.0 186CV 2WD IBRIDA	0,5807	2.177,63	2.613,15	4.355,25	5.226,30
MAZDA	CX-30 2.0 186CV 4WD IBRIDA	0,6023	2.258,63	2.710,35	4.517,25	5.420,70
MAZDA	CX-5 2.0L E-SKYACTIV-G 165CV 2WD MHEV	0,6496	2.436,00	2.923,20	4.872,00	5.846,40
MAZDA	CX-5 2.0L E-SKYACTIV-G 165CV 4WD MHEV	0,6798	2.549,25	3.059,10	5.098,50	6.118,20
MERCEDES	A 35 AMG 2023 4MATIC 2.0 306CV IBRIDO BENZINA	0,8568	3.213,00	3.855,60	6.426,00	7.711,20
MERCEDES	A180 AUT 2023 1.3 136CV IBRIDO BENZINA	0,6384	2.394,00	2.872,80	4.788,00	5.745,60
MERCEDES	A200 AUT 2023 1.3 163CV IBRIDO BENZINA	0,7054	2.645,25	3.174,30	5.290,50	6.348,60
MERCEDES	A250 AUT 2023 4MATIC 2.0 224CV IBRIDO BENZINA	0,7607	2.852,63	3.423,15	5.705,25	6.846,30
MERCEDES	B180 AUT 2023 1.3 136CV IBRIDO BENZINA	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
MERCEDES	B200 AUT 2023 1.3 163CV IBRIDO BENZINA	0,7003	2.626,13	3.151,35	5.252,25	6.302,70
MERCEDES	B250 AUT 2023 2.0 225CV IBRIDO BENZINA	0,7130	2.673,75	3.208,50	5.347,50	6.417,00
MERCEDES	C 43 AMG 4MATIC 408CV	1,0656	3.996,00	4.795,20	7.992,00	9.590,40
MERCEDES	C200 1.5 204CV BERLINA MILD HYBRID	0,8522	3.195,75	3.834,90	6.391,50	7.669,80
MERCEDES	C200 1.5 204CV SW MILD HYBRID	0,8676	3.253,50	3.904,20	6.507,00	7.808,40
MERCEDES	CLA 180 AUT 1.3 136CV IBRIDO BENZINA	0,7273	2.727,38	3.272,85	5.454,75	6.545,70
MERCEDES	CLA 200 AUT 1.3 163CV IBRIDO BENZINA	0,7581	2.842,88	3.411,45	5.685,75	6.822,90
MERCEDES	CLA 250 AUT 4MATIC 2.0 224CV IBRIDO BENZINA	0,8414	3.155,25	3.786,30	6.310,50	7.572,60
MERCEDES	CLA 35 AMG 4MATIC 2.0 306CV IBRIDO BENZINA	0,9626	3.609,75	4.331,70	7.219,50	8.663,40
MERCEDES	CLE 180 MHYBRID 170CV MOD 2024	0,8334	3.125,25	3.750,30	6.250,50	7.500,60
MERCEDES	CLE 200 4 MATIC MHYBRID 204CV MOD 2024	0,8837	3.313,88	3.976,65	6.627,75	7.953,30
MERCEDES	CLE 200 COUPÉ 2.0 204CV IBRIDO BENZINA	0,8552	3.207,00	3.848,40	6.414,00	7.696,80
MERCEDES	CLE 300 COUPÉ 4MATIC 2.0 258CV AMG IBRIDO BENZINA	0,9650	3.618,75	4.342,50	7.237,50	8.685,00
MERCEDES	CLE 450 COUPÉ 4MATIC 3.0 381CV AMG IBRIDO BENZINA	1,1469	4.300,88	5.161,05	8.601,75	10.322,10
MERCEDES	E200 2.0 204CV MILD HYBRID	0,8970	3.363,75	4.036,50	6.727,50	8.073,00
MERCEDES	G 500 3.0 450CV IBRIDO BENZINA	1,7204	6.451,50	7.741,80	12.903,00	15.483,60
MERCEDES	G 63 AMG 4.0 585CV IBRIDO BENZINA	2,1884	8.206,50	9.847,80	16.413,00	19.695,60
MERCEDES	GLA 180 AUT 1.3 136CV IBRIDO BENZINA	0,6540	2.452,50	2.943,00	4.905,00	5.886,00
MERCEDES	GLA 200 AUT 1.3 163CV IBRIDO BENZINA	0,7095	2.660,63	3.192,75	5.321,25	6.385,50
MERCEDES	GLA 250 AUT 4MATIC 2.0 224CV IBRIDO BENZINA	0,7995	2.998,13	3.597,75	5.996,25	7.195,50
MERCEDES	GLA 35 4MATIC AMG 2.0 306CV IBRIDO BENZINA	0,9422	3.533,25	4.239,90	7.066,50	8.479,80
MERCEDES	GLB 180 1.3 MHYBRID 136CV MOD 2024	0,6676	2.503,50	3.004,20	5.007,00	6.008,40
MERCEDES	GLB 200 1.3 MHYBRID 163CV MOD 2024	0,7059	2.647,13	3.176,55	5.294,25	6.353,10
MERCEDES	GLB 250 2.0 MHYBRID 224CV MOD 2024	0,8326	3.122,25	3.746,70	6.244,50	7.493,40
MERCEDES	GLB 35 4MATIC MHYBRID 306CV MOD 2024	0,9640	3.615,00	4.338,00	7.230,00	8.676,00
MERCEDES	GLC 200 4M 204CV IBRIDO BENZINA	0,8965	3.361,88	4.034,25	6.723,75	8.068,50
MERCEDES	GLC 300 4M 260CV IBRIDO BENZINA	1,0018	3.756,75	4.508,10	7.513,50	9.016,20
MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 367CV IBRIDO BENZINA	1,3952	5.232,00	6.278,40	10.464,00	12.556,80
MERCEDES	GT COUPÉ 4 53 4MATIC 3.0 435CV IBRIDO BENZINA	1,5607	5.852,63	7.023,15	11.705,25	14.046,30
MG	MG3 1.5 HYBRID+ 194CV MOD 2024	0,4391	1.646,63	1.975,95	3.293,25	3.951,90
MINI	MINI COUNTRYMAN 1.5 170CV IBRIDO BENZINA	0,6308	2.365,50	2.838,60	4.731,00	5.677,20
MINI	MINI COUNTRYMAN S ALL4 2.0 204CV IBRIDO BENZINA	0,6876	2.578,50	3.094,20	5.157,00	6.188,40
MITSUBISHI	ASX 2024 1.3L MHEV 140CV	0,5237	1.963,88	2.356,65	3.927,75	4.713,30
MITSUBISHI	ASX 2024 1.3L MHEV 158CV	0,5559	2.084,63	2.501,55	4.169,25	5.003,10
MITSUBISHI	ASX 2024 1.6L HEV 143CV FULL HYBRID	0,5630	2.111,25	2.533,50	4.222,50	5.067,00
MITSUBISHI	COLT 2024 1.6 143CV FULL HYBRID	0,5167	1.937,63	2.325,15	3.875,25	4.650,30
NISSAN	JUKE 2022 1.6 HEV 140CV IBRIDO BENZINA	0,5381	2.017,88	2.421,45	4.035,75	4.842,90
NISSAN	QASHQAI 2023 1.3 MHEV 158CV	0,6443	2.416,13	2.899,35	4.832,25	5.798,70
NISSAN	QASHQAI 2023 1.3 MHEV 140CV	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
NISSAN	QASHQAI E POWER 1.5 190CV IBRIDO-BENZINA	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
NISSAN	X-TRAIL 1.5 MHYBRID 163CV MOD 2024	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
NISSAN	X-TRAIL 1.5 E POWER 2WD 204CV	0,6214	2.330,25	2.796,30	4.660,50	5.592,60
NISSAN	X-TRAIL 1.5 E POWER E-4WD 213CV	0,6686	2.507,25	3.008,70	5.014,50	6.017,40
OPEL	ASTRA 1.2 136CV BERLINA IBRIDO BENZINA	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
OPEL	ASTRA 1.2 136CV STATION IBRIDO BENZINA	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
OPEL	CORSA 1.2 100CV IBRIDO BENZINA	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
OPEL	CORSA 1.2 136CV IBRIDO BENZINA	0,5120	1.920,00	2.304,00	3.840,00	4.608,00
OPEL	FRONTERA 1.2 100CV IBRIDO BENZINA	0,4870	1.826,25	2.191,50	3.652,50	4.383,00
OPEL	FRONTERA 1.2 136CV IBRIDO BENZINA	0,5030	1.886,25	2.263,50	3.772,50	4.527,00
OPEL	GRANDLAND 1.2 136CV IBRIDO BENZINA	0,5785	2.169,38	2.603,25	4.338,75	5.206,50
OPEL	MOKKA 1.2 MHYBRID 136CV MOD 2024	0,5188	1.945,50	2.334,60	3.891,00	4.669,20
PEUGEOT	2008 136E 1.2 136 CV IBRIDO BENZINA	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
PEUGEOT	208 1.2 100CV IBRIDO BENZINA	0,4789	1.795,88	2.155,05	3.591,75	4.310,10
PEUGEOT	208 1.2 136CV IBRIDO BENZINA	0,5297	1.986,38	2.383,65	3.972,75	4.767,30
PEUGEOT	3008 136E 1.2 136CV IBRIDO BENZINA	0,5978	2.241,75	2.690,10	4.483,50	5.380,20
PEUGEOT	308 1.2 136CV IBRIDO BENZINA	0,5587	2.095,13	2.514,15	4.190,25	5.028,30
PEUGEOT	408 136E 1.2 136CV IBRIDO BENZINA	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
PEUGEOT	5008 136E 1.2 136CV IBRIDO BENZINA	0,6187	2.320,13	2.784,15	4.640,25	5.568,30
RENAULT	ARKANA 1.3 TCE 140CV IBRIDO BENZINA	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
RENAULT	ARKANA 1.6 TCE 145CV IBRIDO BENZINA	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
RENAULT	AUSTRAL 1.2 130CV MILD HYBRID	0,5448	2.043,00	2.451,60	4.086,00	4.903,20
RENAULT	AUSTRAL 1.2 E-TECH 200CV FULL HYBRID	0,6057	2.271,38	2.725,65	4.542,75	5.451,30
RENAULT	AUSTRAL 1.3 160CV MILD HYBRID	0,5993	2.247,38	2.696,85	4.494,75	5.393,70

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
RENAULT	CAPTUR 1.3 MHYBRID 158CV MOD 2024	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
RENAULT	CAPTUR 1.6 FHYBRID 143CV MOD 2024	0,5206	1.952,25	2.342,70	3.904,50	4.685,40
RENAULT	CLIO 1.6 E-TECH 145CV IBRIDO-BENZINA	0,4545	1.704,38	2.045,25	3.408,75	4.090,50
RENAULT	ESPACE 1.2 200CV FULL HYBRID	0,6845	2.566,88	3.080,25	5.133,75	6.160,50
RENAULT	RAFALE E-TECH 1.2 200 CV FULL HYBRID	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
RENAULT	SYMBIOZ 1.6 E-TECH FHYBRID 145CV MOD 2024	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
SEAT	LEON 1.5 116CV IBRIDO BENZINA	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
SEAT	LEON 1.5 150CV IBRIDO BENZINA	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
SKODA	KODIAQ 2024 1.5 M-HEV 150CV IBRIDO BENZINA	0,6257	2.346,38	2.815,65	4.692,75	5.631,30
SKODA	OCTAVIA 1.5 TSI MHYBRID 150CV MOD 2024	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
SKODA	OCTAVIA WAGON 2020 1.5 E-TEC 150CV IBRIDO BENZINA	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
SKODA	SUPERB 1.5 TSI 150CV IBRIDO BENZINA	0,6875	2.578,13	3.093,75	5.156,25	6.187,50
SUBARU	CROSSTREK 2.0I E-BOXER 136CV MHEV	0,6631	2.486,63	2.983,95	4.973,25	5.967,90
SUBARU	FORESTER 2.0 E-BOXER MHEV 166CV HYBRID	0,6873	2.577,38	3.092,85	5.154,75	6.185,70
SUZUKI	IGNIS 1.2 83CV HYBRID	0,4212	1.579,50	1.895,40	3.159,00	3.790,80
SUZUKI	S-CROSS 2022 1.4 130CV IBRIDO BENZINA	0,5022	1.883,25	2.259,90	3.766,50	4.519,80
SUZUKI	S-CROSS 2022 1.4 130CV AWD IBRIDO-BENZINA	0,5286	1.982,25	2.378,70	3.964,50	4.757,40
SUZUKI	S-CROSS 2022 1.5 140CV IBRIDO BENZINA	0,5548	2.080,50	2.496,60	4.161,00	4.993,20
SUZUKI	SWACE 2021 1.8 2W 122CV IBRIDO-BENZINA	0,5401	2.025,38	2.430,45	4.050,75	4.860,90
SUZUKI	SWIFT 1.2 83CV IBRIDO BENZINA	0,4642	1.740,75	2.088,90	3.481,50	4.177,80
SUZUKI	VITARA 1.4 130CV 2WD IBRIDO BENZINA	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
SUZUKI	VITARA 1.4 130CV 4WD IBRIDO BENZINA	0,5121	1.920,38	2.304,45	3.840,75	4.608,90
SUZUKI	VITARA 1.5 140CV 2WD HYBRID	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
SUZUKI	VITARA 1.5 140CV 4WD HYBRID	0,5742	2.153,25	2.583,90	4.306,50	5.167,80
TOYOTA	C-HR 1.8 HV 140CV IBRIDO BENZINA	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
TOYOTA	C-HR 2.0 HV 197CV IBRIDO BENZINA	0,6327	2.372,63	2.847,15	4.745,25	5.694,30
TOYOTA	C-HR 2.0 HV 197CV AWD IBRIDO BENZINA	0,6560	2.460,00	2.952,00	4.920,00	5.904,00
TOYOTA	COROLLA BERLINA 1.8 140CV IBRIDO BENZINA	0,5583	2.093,63	2.512,35	4.187,25	5.024,70
TOYOTA	COROLLA BERLINA 2.0 200CV IBRIDO BENZINA	0,6133	2.299,88	2.759,85	4.599,75	5.519,70
TOYOTA	COROLLA CROSS 1.8H 140CV IBRIDO BENZINA	0,6116	2.293,50	2.752,20	4.587,00	5.504,40
TOYOTA	COROLLA CROSS 2.0H 197CV 2WD IBRIDO-BENZINA	0,6384	2.394,00	2.872,80	4.788,00	5.745,60
TOYOTA	COROLLA CROSS 2.0H 197CV 4WD IBRIDO-BENZINA	0,6617	2.481,38	2.977,65	4.962,75	5.955,30
TOYOTA	HIGHLANDER 2.5H AWD 250CV	0,8583	3.218,63	3.862,35	6.437,25	7.724,70
TOYOTA	RAV4 2019 2.5 HV 218CV 2WD	0,6618	2.481,75	2.978,10	4.963,50	5.956,20
TOYOTA	RAV4 2019 2.5 HV 222CV 4WD	0,6833	2.562,38	3.074,85	5.124,75	6.149,70
TOYOTA	YARIS 2024 1.5 130CV IBRIDO BENZINA	0,5235	1.963,13	2.355,75	3.926,25	4.711,50
TOYOTA	YARIS CROSS 1.5 116CV HYBRID	0,4682	1.755,75	2.106,90	3.511,50	4.213,80
TOYOTA	YARIS CROSS 1.5 4WD 116CV HYBRID	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
TOYOTA	YARIS CROSS 1.5 HYBRID 4WD 131CV MOD 2024	0,5425	2.034,38	2.441,25	4.068,75	4.882,50
TOYOTA	YARIS CROSS 1.5 HYBRYD 131CV MOD 2024	0,5171	1.939,13	2.326,95	3.878,25	4.653,90
VOLKSWAGEN	GOLF VARIANT VIII 1.5 ETSI 115CV IBRIDO BENZINA	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
VOLKSWAGEN	GOLF VARIANT VIII 1.5 ETSI 150CV IBRIDO BENZINA	0,6384	2.394,00	2.872,80	4.788,00	5.745,60
VOLKSWAGEN	GOLF VIII 1.5 ETSI 115CV IBRIDO BENZINA	0,5819	2.182,13	2.618,55	4.364,25	5.237,10
VOLKSWAGEN	GOLF VIII 1.5 ETSI 150CV IBRIDO BENZINA	0,6260	2.347,50	2.817,00	4.695,00	5.634,00
VOLKSWAGEN	PASSAT STATION 1.5 ETSI 150CV IBRIDO BENZINA	0,7153	2.682,38	3.218,85	5.364,75	6.437,70
VOLKSWAGEN	TIGUAN 2024 1.5 ETSI 130CV IBRIDO BENZINA	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
VOLKSWAGEN	TIGUAN 2024 1.5 ETSI 150CV IBRIDO BENZINA	0,6358	2.384,25	2.861,10	4.768,50	5.722,20
VOLVO	S60 B4 AUT 2.0 197CV IBRIDO BENZINA	0,7375	2.765,63	3.318,75	5.531,25	6.637,50
VOLVO	S60 B5 AUT AWD 2.0 250CV IBRIDO BENZINA	0,8834	3.312,75	3.975,30	6.625,50	7.950,60
VOLVO	V60 B4 AUT 2.0 197CV IBRIDO BENZINA	0,7793	2.922,38	3.506,85	5.844,75	7.013,70
VOLVO	V60 CROSS COUNTRY B5 AWD GEARTRONIC 2.0 250CV HYBRID	0,8416	3.156,00	3.787,20	6.312,00	7.574,40
VOLVO	XC40 B3 AUT 2.0 163CV IBRIDO BENZINA	0,6744	2.529,00	3.034,80	5.058,00	6.069,60
VOLVO	XC40 B4 AWD AUT 2.0 197CV IBRIDO BENZINA	0,7378	2.766,75	3.320,10	5.533,50	6.640,20
VOLVO	XC60 B5 AWD AUT 2.0 250CV IBRIDO BENZINA	0,9699	3.637,13	4.364,55	7.274,25	8.729,10
VOLVO	XC90 B5 AWD 250CV 7 POSTI	1,0483	3.931,13	4.717,35	7.862,25	9.434,70

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	A4 30 2.0 TDI S-TRONIC 136CV HYBRID	0,6068	2.275,50	2.730,60	4.551,00	5.461,20
AUDI	A4 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6216	2.331,00	2.797,20	4.662,00	5.594,40
AUDI	A4 40 2.0 TDI QUATTRO S-TRONIC 204CV IBRIDO GASOLIO	0,6771	2.539,13	3.046,95	5.078,25	6.093,90
AUDI	A4 40 2.0 TDI S-TRONIC 204CV IBRIDO GASOLIO	0,6512	2.442,00	2.930,40	4.884,00	5.860,80
AUDI	A4 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBRIDO GASOLIO	0,7395	2.773,13	3.327,75	5.546,25	6.655,50
AUDI	A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV HYBRID	0,7009	2.628,38	3.154,05	5.256,75	6.308,10
AUDI	A4 AVANT 30 2.0 TDI S-TRONIC 136CV HYBRID	0,6166	2.312,25	2.774,70	4.624,50	5.549,40
AUDI	A4 AVANT 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6293	2.359,88	2.831,85	4.719,75	5.663,70
AUDI	A4 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV IBRIDO GASOLIO	0,6891	2.584,13	3.100,95	5.168,25	6.201,90
AUDI	A4 AVANT 40 2.0 TDI S-TRONIC 204CV IBRIDO GASOLIO	0,6610	2.478,75	2.974,50	4.957,50	5.949,00
AUDI	A4 AVANT 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBRIDO GASOLIO	0,7633	2.862,38	3.434,85	5.724,75	6.869,70
AUDI	A5 35 2.0 TDI S-TRONIC 163CV COUPÉ HYBRID	0,6796	2.548,50	3.058,20	5.097,00	6.116,40
AUDI	A5 35 2.0 TDI S-TRONIC 163CV CABRIO HYBRID	0,7305	2.739,38	3.287,25	5.478,75	6.574,50
AUDI	A5 SPB 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6809	2.553,38	3.064,05	5.106,75	6.128,10
AUDI	A5 SPB 40 2.0 TDI QUATTRO S-TRONIC 204CV IBRIDO-GASOLIO	0,7351	2.756,63	3.307,95	5.513,25	6.615,90
AUDI	A5 SPB 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBRIDO GASOLIO	0,8688	3.258,00	3.909,60	6.516,00	7.819,20
AUDI	A6 35 2.0 TDI S-TRONIC 163CV HYBRID	0,7061	2.647,88	3.177,45	5.295,75	6.354,90
AUDI	A6 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7430	2.786,25	3.343,50	5.572,50	6.687,00
AUDI	A6 40 2.0 TDI S-TRONIC 204CV HYBRID	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
AUDI	A6 45 3.0 TDI S-TRONIC 245CV IBRIDO-GASOLIO	0,8209	3.078,38	3.694,05	6.156,75	7.388,10
AUDI	A6 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	0,8420	3.157,50	3.789,00	6.315,00	7.578,00
AUDI	A6 ALLROAD 40 2.0 TDI QUATTRO STR 204CV IBRIDO GASOLIO	0,8072	3.027,00	3.632,40	6.054,00	7.264,80
AUDI	A6 ALLROAD 45 3.0 TDI QUATTRO STR 245CV IBRIDO GASOLIO	0,8815	3.305,63	3.966,75	6.611,25	7.933,50
AUDI	A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV HYBRID	0,9044	3.391,50	4.069,80	6.783,00	8.139,60
AUDI	A6 AVANT 35 2.0 TDI S-TRONIC 163CV HYBRID	0,7251	2.719,13	3.262,95	5.438,25	6.525,90
AUDI	A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7640	2.865,00	3.438,00	5.730,00	6.876,00
AUDI	A6 AVANT 40 2.0 TDI S-TRONIC 204CV HYBRID	0,7457	2.796,38	3.355,65	5.592,75	6.711,30
AUDI	A6 AVANT 45 3.0 TDI S-TRONIC 245CV IBRIDO-GASOLIO	0,8399	3.149,63	3.779,55	6.299,25	7.559,10
AUDI	A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	0,8610	3.228,75	3.874,50	6.457,50	7.749,00
AUDI	A7 SPB 40 2.0 TDI 204CV HYBRID	0,8230	3.086,25	3.703,50	6.172,50	7.407,00
AUDI	A7 SPB 40 2.0 TDI 204CV QUATTRO HYBRID	0,8363	3.136,13	3.763,35	6.272,25	7.526,70
AUDI	A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV HYBRID	0,8964	3.361,50	4.033,80	6.723,00	8.067,60
AUDI	A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR HYBRID	0,9392	3.522,00	4.226,40	7.044,00	8.452,80
AUDI	A8 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	1,0552	3.957,00	4.748,40	7.914,00	9.496,80
AUDI	Q5 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7335	2.750,63	3.300,75	5.501,25	6.601,50
AUDI	Q5 50 3.0 TDI QUATTRO TIPTRONIC 286CV HYBRID	0,9214	3.455,25	4.146,30	6.910,50	8.292,60
AUDI	Q7 45 3.0 TDI QUATTRO TRIP 230CV MY2020 HYBRID	0,8998	3.374,25	4.049,10	6.748,50	8.098,20
AUDI	Q7 50 3.0 TDI QUATTRO TRIP 286CV HYBRID	0,9031	3.386,63	4.063,95	6.773,25	8.127,90
AUDI	Q8 45 3.0 TDI QUATTRO TRIP 231CV HYBRID	0,9443	3.541,13	4.249,35	7.082,25	8.498,70
AUDI	Q8 50 3.0 TDI QUATTRO TRIP 286CV HYBRID	0,9662	3.623,25	4.347,90	7.246,50	8.695,80
AUDI	S4 3.0 TDI QUATTRO TIPTRONIC 340CV IBRIDO GASOLIO	0,9193	3.447,38	4.136,85	6.894,75	8.273,70
AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTRONIC 340CV IBRIDO GASOLIO	0,9304	3.489,00	4.186,80	6.978,00	8.373,60
AUDI	SQ5 3.0 TDI 340CV HYBRID	1,0199	3.824,63	4.589,55	7.649,25	9.179,10
BMW	120D 48V MOD 2024 2.0 163CV MHYBRID	0,5693	2.134,88	2.561,85	4.269,75	5.123,70
BMW	220D 2.0 190CV COUPÉ IBRIDO GASOLIO	0,6691	2.509,13	3.010,95	5.018,25	6.021,90
BMW	220D 48V ACTIVE TOURER MHYBRID 2.0 163CV MOD 2024	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
BMW	223D 2.0 200CV XDRIVE ACTIVE TOURER IBRIDO-GASOLIO	0,6307	2.365,13	2.838,15	4.730,25	5.676,30
BMW	318D 2.0 48V 150CV HYBRID	0,6517	2.443,88	2.932,65	4.887,75	5.865,30
BMW	318D TOURING 2.0 48V 150CV HYBRID	0,6668	2.500,50	3.000,60	5.001,00	6.001,20
BMW	320D 2.0 48V 190CV HYBRID	0,6760	2.535,00	3.042,00	5.070,00	6.084,00
BMW	320D 2.0 48V TOURING 190 HYBRID	0,6871	2.576,63	3.091,95	5.153,25	6.183,90
BMW	320D 2.0 48V XDRIVE 190CV HYBRID	0,6914	2.592,75	3.111,30	5.185,50	6.222,60
BMW	320D 2.0 48V XDRIVE TOURING 190CV HYBRID	0,7016	2.631,00	3.157,20	5.262,00	6.314,40
BMW	330D XDRIVE 3.0 286CV IBRIDO GASOLIO	0,7946	2.979,75	3.575,70	5.959,50	7.151,40
BMW	420D 2.0 190CV CABRIO IBRIDO-GASOLIO	0,7536	2.826,00	3.391,20	5.652,00	6.782,40
BMW	420D 2.0 190CV COUPÈ IBRIDO-GASOLIO	0,6932	2.599,50	3.119,40	5.199,00	6.238,80
BMW	420D 2021 2.0 190CV GRAN COUPÈ IBRIDO GASOLIO	0,7137	2.676,38	3.211,65	5.352,75	6.423,30
BMW	420D XDRIVE 2.0 190CV COUPÈ IBRIDO-GASOLIO	0,7152	2.682,00	3.218,40	5.364,00	6.436,80
BMW	420D XDRIVE 2021 2.0 190CV GRAN COUPÈ IBRIDO GASOLIO	0,7350	2.756,25	3.307,50	5.512,50	6.615,00
BMW	430D 3.0 286CV CABRIO IBRIDO-GASOLIO	0,8388	3.145,50	3.774,60	6.291,00	7.549,20
BMW	430D XDRIVE 3.0 286CV COUPÈ IBRIDO-GASOLIO	0,7794	2.922,75	3.507,30	5.845,50	7.014,60
BMW	520D 2.0 48V SDRIVE 197CV IBRIDO GASOLIO	0,7902	2.963,25	3.555,90	5.926,50	7.111,80
BMW	520D 2.0 48V XDRIVE 197CV IBRIDO GASOLIO	0,8132	3.049,50	3.659,40	6.099,00	7.318,80
BMW	540D 48V XDRIVE 3.0 249CV MOD 2024	0,8577	3.216,38	3.859,65	6.432,75	7.719,30
BMW	540D 48V XDRIVE MHYBRID 3.0 286CV MOD 2024	0,8561	3.210,38	3.852,45	6.420,75	7.704,90
BMW	M340D 3.0 48V XDRIVE TOURING 340CV HYBRID	0,9067	3.400,13	4.080,15	6.800,25	8.160,30
BMW	M440D XDRIVE 3.0 374CV CABRIO IBRIDO-GASOLIO	0,9763	3.661,13	4.393,35	7.322,25	8.786,70
BMW	M440D XDRIVE 3.0 340CV COUPÈ IBRIDO-GASOLIO	0,9132	3.424,50	4.109,40	6.849,00	8.218,80
BMW	X1 2022 XDRIVE 20D 2.0 163CV IBRIDO GASOLIO	0,6351	2.381,63	2.857,95	4.763,25	5.715,90
BMW	X1 2022 XDRIVE 23D 2.0 211CV IBRIDO GASOLIO	0,6650	2.493,75	2.992,50	4.987,50	5.985,00
BMW	X2 SDRIVE 20D MHYBRID 2.0 163CV MOD 2024	0,6296	2.361,00	2.833,20	4.722,00	5.666,40
BMW	X2 XDRIVE 20D 2.0 163CV IBRIDO GASOLIO	0,6410	2.403,75	2.884,50	4.807,50	5.769,00

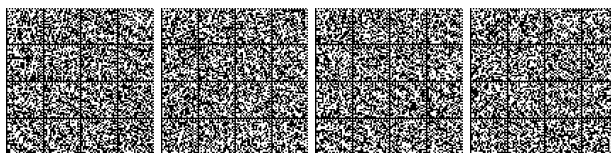
FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	X3 XDRIVE20D 2.0 MHYBRID 197CV MOD 2024	0,7680	2.880,00	3.456,00	5.760,00	6.912,00
BMW	X4 XDRIVE 20D 190CV HYBRID	0,7644	2.866,50	3.439,80	5.733,00	6.879,60
BMW	X4 XDRIVE 30D 3.0 250CV IBRIDO-GASOLIO	0,8506	3.189,75	3.827,70	6.379,50	7.655,40
BMW	X4 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8445	3.166,88	3.800,25	6.333,75	7.600,50
BMW	X4 XDRIVE M40D 3.0 340CV IBRIDO-GASOLIO	0,9505	3.564,38	4.277,25	7.128,75	8.554,50
BMW	X5 XDRIVE 30D 3.0 298CV IBRIDO GASOLIO	0,9737	3.651,38	4.381,65	7.302,75	8.763,30
BMW	X5 XDRIVE 40D 3.0 352CV IBRIDO GASOLIO	1,0131	3.799,13	4.558,95	7.598,25	9.117,90
BMW	X6 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,9722	3.645,75	4.374,90	7.291,50	8.749,80
HYUNDAI	TUCSON 1.6 CRDI 136CV MILD HYBRID	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
JAGUAR	E-PACE 2024 2.0D 163CV IBRIDO GASOLIO	0,7234	2.712,75	3.255,30	5.425,50	6.510,60
JAGUAR	E-PACE 2024 2.0D 204CV IBRIDO GASOLIO	0,7538	2.826,75	3.392,10	5.653,50	6.784,20
JAGUAR	F-PACE 2024 2.0D 163CV IBRIDO GASOLIO	0,7958	2.984,25	3.581,10	5.968,50	7.162,20
JAGUAR	F-PACE 2024 2.0D 204CV IBRIDO GASOLIO	0,8231	3.086,63	3.703,95	6.173,25	7.407,90
JAGUAR	F-PACE 2024 3.0D 300CV IBRIDO GASOLIO	0,9644	3.616,50	4.339,80	7.233,00	8.679,60
JAGUAR	XE 2.0D 204CV IBRIDO-GASOLIO	0,6755	2.533,13	3.039,75	5.066,25	6.079,50
JAGUAR	XF 2.0D 204CV IBRIDO-GASOLIO	0,7353	2.757,38	3.308,85	5.514,75	6.617,70
JAGUAR	XF 2.0D 204CV AWD IBRIDO-GASOLIO	0,7545	2.829,38	3.395,25	5.658,75	6.790,50
KIA	CEED STATION 1.6 CRDI 136CV	0,4792	1.797,00	2.156,40	3.594,00	4.312,80
KIA	SPORTAGE 1.6 CRDI MHYBRID AWD 136CV MOD 2024	0,6052	2.269,50	2.723,40	4.539,00	5.446,80
LAND ROVER	DEFENDER 110 3.0D I6 200CV AWD IBRIDO GASOLIO	0,8788	3.295,50	3.954,60	6.591,00	7.909,20
LAND ROVER	DEFENDER 110 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9221	3.457,88	4.149,45	6.915,75	8.298,90
LAND ROVER	DEFENDER 110 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9616	3.606,00	4.327,20	7.212,00	8.654,40
LAND ROVER	DEFENDER 90 3.0D I6 200CV AWD IBRIDO GASOLIO	0,8654	3.245,25	3.894,30	6.490,50	7.788,60
LAND ROVER	DEFENDER 90 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9087	3.407,63	4.089,15	6.815,25	8.178,30
LAND ROVER	DEFENDER 90 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9430	3.536,25	4.243,50	7.072,50	8.487,00
LAND ROVER	DISCOVERY 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9370	3.513,75	4.216,50	7.027,50	8.433,00
LAND ROVER	DISCOVERY 3.0D MHYBRID 349CV MOD 2024	0,9816	3.681,00	4.417,20	7.362,00	8.834,40
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4 163CV IBRIDO-GASOLIO	0,6491	2.434,13	2.920,95	4.868,25	5.841,90
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4 204CV IBRIDO-GASOLIO	0,7195	2.698,13	3.237,75	5.396,25	6.475,50
LAND ROVER	RANGE ROVER 2022 3.0D I6 250CV IBRIDO GASOLIO	1,2752	4.782,00	5.738,40	9.564,00	11.476,80
LAND ROVER	RANGE ROVER 2022 3.0D I6 350CV IBRIDO GASOLIO	1,3203	4.951,13	5.941,35	9.902,25	11.882,70
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV AWD IBRIDO-GASOLIO	0,6953	2.607,38	3.128,85	5.214,75	6.257,70
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 204CV AWD IBRIDO-GASOLIO	0,7226	2.709,75	3.251,70	5.419,50	6.503,40
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 250CV IBRIDO-GASOLIO	1,0648	3.993,00	4.791,60	7.986,00	9.583,20
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 300CV IBRIDO-GASOLIO	1,1231	4.211,63	5.053,95	8.423,25	10.107,90
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 350CV IBRIDO-GASOLIO	1,2632	4.737,00	5.684,40	9.474,00	11.368,80
LAND ROVER	RANGE ROVER VELAR 2.0D I4 MHYBRID 204 CV MOD 2024	0,8380	3.142,50	3.771,00	6.285,00	7.542,00
LAND ROVER	VELAR 2024 3.0D I6 300CV IBRIDO GASOLIO	1,0109	3.790,88	4.549,05	7.581,75	9.098,10
MAZDA	CX-60 3.3L E-SKYACTIVE D 200CV IBRIDO GASOLIO	0,7061	2.647,88	3.177,45	5.295,75	6.354,90
MAZDA	CX-60 3.3L E-SKYACTIVE D 250CV IBRIDO GASOLIO	0,7589	2.845,88	3.415,05	5.691,75	6.830,10
MAZDA	CX-80 3.3L E-SKYACTIV D MHYBRID 249CV MOD 2024	0,7779	2.917,13	3.500,55	5.834,25	7.001,10
MERCEDES	C200D 2.0 163CV BERLINA MILD HYBRID	0,6923	2.596,13	3.115,35	5.192,25	6.230,70
MERCEDES	C200D 2.0 163CV SW MILD HYBRID	0,7017	2.631,38	3.157,65	5.262,75	6.315,30
MERCEDES	C220D 2.0 197CV 4MATIC IBRIDO GASOLIO	0,7698	2.886,75	3.464,10	5.773,50	6.928,20
MERCEDES	C220D 2.0 200CV BERLINA MILD HYBRID	0,7112	2.667,00	3.200,40	5.334,00	6.400,80
MERCEDES	C220D 2.0 200CV 4MATIC SW MILD HYBRID	0,7411	2.779,13	3.334,95	5.558,25	6.669,90
MERCEDES	C220D 2.0 200CV SW MILD HYBRID	0,7218	2.706,75	3.248,10	5.413,50	6.496,20
MERCEDES	C300D 2.0 265CV BERLINA MILD HYBRID	0,7427	2.785,13	3.342,15	5.570,25	6.684,30
MERCEDES	C300D 2.0 265CV 4MATIC BERLINA MILD HYBRID	0,7553	2.832,38	3.398,85	5.664,75	6.797,70
MERCEDES	C300D 2.0 265CV SW MILD HYBRID	0,7639	2.864,63	3.437,55	5.729,25	6.875,10
MERCEDES	CLE 220D COUPÉ 2.0 197CV IBRIDO GASOLIO	0,7223	2.708,63	3.250,35	5.417,25	6.500,70
MERCEDES	E 220D 2.0 197CV MILD HYBRID	0,7786	2.919,75	3.503,70	5.839,50	7.007,40
MERCEDES	E 220D 2.0 4MATIC 197CV MILD HYBRID	0,8060	3.022,50	3.627,00	6.045,00	7.254,00
MERCEDES	E 450D 3.0 4MATIC 367CV IBRIDO-GASOLIO	0,9963	3.736,13	4.483,35	7.472,25	8.966,70
MERCEDES	G 450D 3.0 367CV IBRIDO GASOLIO	1,3418	5.031,75	6.038,10	10.063,50	12.076,20
MERCEDES	GLC 220D 4M 200CV IBRIDO GASOLIO	0,7692	2.884,50	3.461,40	5.769,00	6.922,80
MERCEDES	GLC 300D 4M 270CV IBRIDO GASOLIO	0,8678	3.254,25	3.905,10	6.508,50	7.810,20
MERCEDES	GLC 450D 4M 367CV IBRIDO GASOLIO	0,9748	3.655,50	4.386,60	7.311,00	8.773,20
MERCEDES	GLE 450D 3.0 4MATIC 370CV IBRIDO GASOLIO	1,0695	4.010,63	4.812,75	8.021,25	9.625,50
MINI	MINI COUNTRYMAN 2.0D 163CV IBRIDO GASOLIO	0,5645	2.116,88	2.540,25	4.233,75	5.080,50
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 AWD 197CV HYBRID	0,7236	2.713,50	3.256,20	5.427,00	6.512,40
VOLVO	XC60 B4 2.0 197CV FWD IBRIDO GASOLIO	0,7372	2.764,50	3.317,40	5.529,00	6.634,80

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
PLUG-IN BENZINA					
ALFA ROMEO	TONALE 1.3 PHEV 180CV	0,6641	1.992,30	2.490,38	2.988,45
AUDI	A6 50 2.0 TFSI E QUATTRO 300CV PLUG-IN BENZINA	0,8582	2.574,60	3.218,25	3.861,90
AUDI	A6 55 2.0 TFSI E QUATTRO 367CV PLUG-IN BENZINA	0,9511	2.853,30	3.566,63	4.279,95
AUDI	A8 60 TFSI-E 3.0 QUATTRO TIPTR 450CV PLUG-IN BENZINA	1,2458	3.737,40	4.671,75	5.606,10
AUDI	Q5 50 TFSI 2.0 E QUATTRO S-TRONIC 300CV	0,7963	2.388,90	2.986,13	3.583,35
AUDI	Q5 55 TFSI 2.0 E QUATTRO S TRONIC 367CV	0,8974	2.692,20	3.365,25	4.038,30
AUDI	Q7 55 TFSI 3.0 E QUATTRO TIP-TRONIC 381CV	1,0291	3.087,30	3.859,13	4.630,95
AUDI	Q7 60 TFSI 3.0 E QUATTRO TIP-TRONIC 465CV	1,1695	3.508,50	4.385,63	5.262,75
AUDI	Q8 55 TFSI 3.0 E QUATTRO TIPTRONIC 381CV	1,0766	3.229,80	4.037,25	4.844,70
AUDI	Q8 60 TFSI 3.0 E QUATTRO TIPTRONIC 462CV	1,2205	3.661,50	4.576,88	5.492,25
BMW	225E XDRIVE 1.5 ACTIVE TOURER 245CV	0,6523	1.956,90	2.446,13	2.935,35
BMW	230E XDRIVE 1.5 ACTIVE TOURER 326CV	0,6871	2.061,30	2.576,63	3.091,95
BMW	330E 2.0 292CV PLUG-IN BENZINA	0,7773	2.331,90	2.914,88	3.497,85
BMW	330E XDRIVE 2.0 292CV PLUG-IN BENZINA	0,8232	2.469,60	3.087,00	3.704,40
BMW	530E 2.0 SDRIVE 300CV PLUG-IN BENZINA	0,8499	2.549,70	3.187,13	3.824,55
BMW	530E XDRIVE PLUG-IN 2.0 299CV MOD 2024	0,8805	2.641,50	3.301,88	3.962,25
BMW	550E 3.0 XDRIVE 489CV PLUGIN-BENZINA	0,9824	2.947,20	3.684,00	4.420,80
BMW	X1 XDRIVE 25E 1.5 245CV PLUG-IN BENZINA	0,6356	1.906,80	2.383,50	2.860,20
BMW	X1 XDRIVE 30E 1.5 326CV PLUG-IN BENZINA	0,6572	1.971,60	2.464,50	2.957,40
BMW	X3 XDRIVE 30E 2.0 292CV MY2024 PLUG IN BENZINA	0,8622	2.586,60	3.233,25	3.879,90
BMW	X5 XDRIVE 50E 3.0 490CV PLUG-IN BENZINA	1,0627	3.188,10	3.985,13	4.782,15
BMW	XM 4.4 653CV PLUG IN BENZINA	1,7887	5.366,10	6.707,63	8.049,15
BMW	XM 50E 3.0 476CV PLUG IN BENZINA	1,4166	4.249,80	5.312,25	6.374,70
BMW	XM LABEL 4.4 748CV PLUG IN BENZINA	1,9957	5.987,10	7.483,88	8.980,65
BYD	SEAL U 1.5 218CV PLUG-IN MOD 2024	0,5504	1.651,20	2.064,00	2.476,80
CITROEN	C5 AIRCROSS 1.6 180CV PLUG-IN BENZINA	0,6209	1.862,70	2.328,38	2.794,05
CITROEN	C5 AIRCROSS 1.6 225CV IBRIDO PLUG-IN	0,6369	1.910,70	2.388,38	2.866,05
CITROEN	C5 X E 1.6 180 PLUG-IN BENZINA	0,6548	1.964,40	2.455,50	2.946,60
CITROEN	C5 X E 1.6 225 IBRIDO PLUG-IN BENZ	0,6875	2.062,50	2.578,13	3.093,75
CITROEN	C5-X 1.6 180E-EAT8 180CV PLUG IN BENZINA	0,6471	1.941,30	2.426,63	2.911,95
CITROEN	C5-X 1.6 222E-EAT8 222CV PLUG IN BENZINA	0,6759	2.027,70	2.534,63	3.041,55
CUPRA	FORMENTOR 1.5 E-HYBRID 204CV PLUG IN BENZINA	0,6161	1.848,30	2.310,38	2.772,45
CUPRA	FORMENTOR 1.5 E-HYBRID 272CV PLUG IN BENZINA	0,6860	2.058,00	2.572,50	3.087,00
CUPRA	LEON 1.5 DSG PLUG-IN 272CV MOD 2024	0,7040	2.112,00	2.640,00	3.168,00
CUPRA	LEON 1.5 E-HYBRID 204CV MOD 2024	0,6494	1.948,20	2.435,25	2.922,30
CUPRA	TERRAMAR 1.5 E-HYBRID 272CV MOD 2024	0,6966	2.089,80	2.612,25	3.134,70
DFSK	E5 1.5 177CV PHEV PLUG-IN BENZINA	0,5853	1.755,90	2.194,88	2.633,85
DR AUTOMOBILES	DR 6.0 1.5 PHEV 317CV MOD 2024	0,5548	1.664,40	2.080,50	2.496,60
DR AUTOMOBILES	DR 7.0 1.5 PHEV 317CV MOD 2024	0,5784	1.735,20	2.169,00	2.602,80
DS	DS4 1.6 PLUG-IN HYBRID 225CV MOD 2024	0,6552	1.965,60	2.457,00	2.948,40
DS	DS7 2022 1.6 E-TENSE 225CV PLUG-IN BENZINA	0,6951	2.085,30	2.606,63	3.127,95
DS	DS7 2022 1.6 E-TENSE 300CV PLUG-IN BENZINA	0,7313	2.193,90	2.742,38	3.290,85
DS	DS7 2022 1.6 E-TENSE 490CV PLUG-IN BENZINA	0,8187	2.456,10	3.070,13	3.684,15
DS	DS9 1.6 E-TENSE 250CV 2X4 PLUG-IN BENZINA	0,7892	2.367,60	2.959,50	3.551,40
DS	DS9 1.6 E-TENSE 360CV 4X4 PLUG-IN BENZINA	0,8898	2.669,40	3.336,75	4.004,10
FERRARI	296 GTS 3.0 PLUG-IN 830CV MOD 2024	3,0092	9.027,60	11.284,50	13.541,40
FORD	KUGA 2024 2.5 PHEV 243CV PLUG IN BENZINA	0,6570	1.971,00	2.463,75	2.956,50
HONDA	CR-V 2.0 PHEV 184CV PLUG-IN BENZINA	0,7453	2.235,90	2.794,88	3.353,85
HYUNDAI	TUCSON 1.6 PHEV AUT 253CV MOD 2024	0,6448	1.934,40	2.418,00	2.901,60
HYUNDAI	TUCSON 1.6 PHEV AUT 4WD 253CV MOD 2024	0,6503	1.950,90	2.438,63	2.926,35
JAGUAR	E-PACE 1.5 I3 PHEV 269CV AWD	0,7639	2.291,70	2.864,63	3.437,55
JAGUAR	F-PACE 2024 2.0 PHEV 404CV PLUG IN BENZINA	1,0128	3.038,40	3.798,00	4.557,60
JEEP	COMPASS 1.3 T4 PHEV 190CV 4XE PLUG-IN BENZINA	0,6451	1.935,30	2.419,13	2.902,95
JEEP	GRAND CHEROKEE 2.0 PHEV ATX 4XE 380CV PLUG-IN BENZINA	0,9933	2.979,90	3.724,88	4.469,85
JEEP	RENEGADE 1.3 T4 PHEV 190CV 4XE PLUG-IN BENZINA	0,6157	1.847,10	2.308,88	2.770,65
JEEP	RENEGADE 1.3 T4 PHEV 240CV 4XE PLUG-IN BENZINA	0,6313	1.893,90	2.367,38	2.840,85
JEEP	WRANGLER 2.0 PHEV ATX 4XE 380CV PLUG-IN BENZINA	1,0023	3.006,90	3.758,63	4.510,35
KIA	CEED STATION 1.6 GDI 141CV PLUG-IN BENZINA	0,5638	1.691,40	2.114,25	2.537,10
KIA	NIRO 2022 1.6 GDI PHEV 180CV PLUG-IN BENZINA	0,5667	1.700,10	2.125,13	2.550,15
KIA	SPORTAGE 1.6 T-GDI 265CV AWD PLUGIN BENZ	0,6437	1.931,10	2.413,88	2.896,65
LAND ROVER	DEFENDER 110 2.0 SI4 PHEV 300CV MOD 2024	0,9919	2.975,70	3.719,63	4.463,55
LAND ROVER	DISCOVERY SPORT 1.5 I3 PHEV 269CV MOD 2024	0,7481	2.244,30	2.805,38	3.366,45
LAND ROVER	RANGE ROVER 3.0 I6 PHEV 460CV	1,5434	4.630,20	5.787,75	6.945,30
LAND ROVER	RANGE ROVER 3.0 I6 PHEV 550CV	1,7088	5.126,40	6.408,00	7.689,60
LAND ROVER	RANGE ROVER EVOQUE 1.5 I3 PHEV 269CV MOD 2024	0,7541	2.262,30	2.827,88	3.393,45
LAND ROVER	RANGE ROVER SPORT 3.0 I6 PHEV 460CV	1,2167	3.650,10	4.562,63	5.475,15
LAND ROVER	RANGE ROVER SPORT 3.0 I6 PHEV 550CV	1,5224	4.567,20	5.709,00	6.850,80
LAND ROVER	RANGE ROVER VELAR 2.0 I4 PHEV 404CV MOD 2024	0,9941	2.982,30	3.727,88	4.473,45
LEXUS	NX 2.5 309CV PLUG IN BENZINA	0,8823	2.646,90	3.308,63	3.970,35
LEXUS	RX 450H+ 2.5 4WD 309CV PLUG-IN BENZ	1,0079	3.023,70	3.779,63	4.535,55
LINK & CO	LINK & CO 01 1.5 261 CV PLUG-IN BENZINA	0,6198	1.859,40	2.324,25	2.789,10
MAZDA	CX-60 2.5L E SKYACTIVE 328CV PLUG-IN BENZINA	0,7259	2.177,70	2.722,13	3.266,55
MAZDA	CX-80 2.5L E-SKYACTIV PHEV 327CV MOD 2024	0,8080	2.424,00	3.030,00	3.636,00
MAZDA	MX-30 E SKYACTIV R EV 170CV PLUG-IN BENZINA	0,5195	1.558,50	1.948,13	2.337,75
MERCEDES	A 250E 1.3 AUT 218CV PLUG IN BENZINA	0,6849	2.054,70	2.568,38	3.082,05
MERCEDES	B 250E 1.3 AUT 218CV PLUG IN BENZINA	0,6780	2.034,00	2.542,50	3.051,00
MERCEDES	C 300E 2.0 313CV PLUG-IN BENZINA	0,7979	2.393,70	2.992,13	3.590,55

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
MERCEDES	C 400E 2.0 380CV 4MATIC PLUG-IN BENZINA	0,8760	2.628,00	3.285,00	3.942,00
MERCEDES	CLA 250E AUTO 1.3 218CV PLUG-IN BENZINA	0,7432	2.229,60	2.787,00	3.344,40
MERCEDES	CLE 300E PHEV 313CV MOD 2024	0,9003	2.700,90	3.376,13	4.051,35
MERCEDES	E 300E 2.0 313CV PLUG IN BENZINA	0,8929	2.678,70	3.348,38	4.018,05
MERCEDES	E 300E 2.0 4MATIC 313CV PLUG IN BENZINA	0,8904	2.671,20	3.339,00	4.006,80
MERCEDES	E 400E 2.0 4MATIC 381CV PLUG IN BENZINA	0,9825	2.947,50	3.684,38	4.421,25
MERCEDES	GLA 250E AUT 1.3 218CV PLUG-IN BENZINA	0,6745	2.023,50	2.529,38	3.035,25
MERCEDES	GLC 300E 4M 2.0 340CV PLUG-IN BENZINA	0,9063	2.718,90	3.398,63	4.078,35
MERCEDES	GLC 400E 4M 2.0 390CV PLUG-IN BENZINA	0,9362	2.808,60	3.510,75	4.212,90
MERCEDES	GLE 400E 4MATIC 2.0 388CV PLUG-IN BENZINA	1,0783	3.234,90	4.043,63	4.852,35
MG	EHS 1.5 258CV PLUG-IN BENZINA	0,5620	1.686,00	2.107,50	2.529,00
MITSUBISHI	ASX 2024 1.6L PHEV 159V PLUG IN BENZINA	0,5666	1.699,80	2.124,75	2.549,70
MITSUBISHI	ECLIPSE CROSS 2.4 187CV PHEV	0,6840	2.052,00	2.565,00	3.078,00
OPEL	ASTRA 2022 1.6 180CV PLUG-IN BENZINA	0,5733	1.719,90	2.149,88	2.579,85
PEUGEOT	3008 195E 1.6 194CV PLUG IN BENZINA	0,6204	1.861,20	2.326,50	2.791,80
PEUGEOT	308 180E 1.6 180CV PLUG IN BENZINA	0,5752	1.725,60	2.157,00	2.588,40
PEUGEOT	408 225E 1.6 180CV HYBRID PLUG-IN BENZINA	0,6053	1.815,90	2.269,88	2.723,85
PEUGEOT	408 225E GT 1.6 225CV HYBRID PLUG-IN BENZINA	0,6576	1.972,80	2.466,00	2.959,20
PEUGEOT	5008 1.6 PLUG-IN 194CV MOD 2024	0,6516	1.954,80	2.443,50	2.932,20
PEUGEOT	508 225E 1.6 290CV PLUGIN-BENZINA	0,7074	2.122,20	2.652,75	3.183,30
PEUGEOT	508 360E 1.6 360CV PLUGIN-BENZINA	0,8554	2.566,20	3.207,75	3.849,30
PEUGEOT	508 SW 225E 1.6 290CV PLUGIN-BENZINA	0,7150	2.145,00	2.681,25	3.217,50
PEUGEOT	508 SW 360E 1.6 360CV PLUGIN-BENZINA	0,8630	2.589,00	3.236,25	3.883,50
PORSCHE	CAYENNE 3.0 E-HYBRID 470CV	1,2306	3.691,80	4.614,75	5.537,70
PORSCHE	PANAMERA 4.0 TURBO S PHEV 780CV MOD 2024	2,2842	6.852,60	8.565,75	10.278,90
RENAULT	RAFALE 1.2 E-TECH PLUG-IN 300CV MOD 2024	0,6420	1.926,00	2.407,50	2.889,00
SKODA	KODIAQ 1.5 TSI PHEV 204CV MOD 2024	0,6174	1.852,20	2.315,25	2.778,30
SKODA	SUPERB SW 1.5 TSI PHEV 204CV MOD 2024	0,6938	2.081,40	2.601,75	3.122,10
SPORTEQUIPE	SPORTEQUIPE 8 1.5 317CV PLUG IN BENZINA	0,6418	1.925,40	2.406,75	2.888,10
SUZUKI	ACROSS 2.5 306CV AWD PLUG IN -BENZINA	0,7437	2.231,10	2.788,88	3.346,65
TOYOTA	C-HR 2.0 PHEV 223CV PLUG-IN BENZINA	0,6136	1.840,80	2.301,00	2.761,20
TOYOTA	PRIUS 2.0 223CV PLUG IN BENZINA	0,5916	1.774,80	2.218,50	2.662,20
TOYOTA	RAV4 2.5 PHEV 306CV PLUG-IN BENZ	0,7237	2.171,10	2.713,88	3.256,65
VOLKSWAGEN	GOLF 1.5 TSI EHYBRID 204CV MOD 2024	0,6272	1.881,60	2.352,00	2.822,40
VOLKSWAGEN	MULTIVAN 1.4 218CV PLUGIN BENZINA	0,8622	2.586,60	3.233,25	3.879,90
VOLKSWAGEN	PASSAT STATION 1.5 TSI 204CV PLUG IN BENZINA	0,7207	2.162,10	2.702,63	3.243,15
VOLKSWAGEN	PASSAT STATION 1.5 TSI 272CV PLUG IN BENZINA	0,7749	2.324,70	2.905,88	3.487,05
VOLKSWAGEN	TIGUAN 1.5 TSI 204CV PLUG IN BENZINA	0,6195	1.858,50	2.323,13	2.787,75
VOLKSWAGEN	TIGUAN 1.5 TSI 272CV PLUG IN BENZINA	0,6783	2.034,90	2.543,63	3.052,35
VOLVO	S60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8128	2.438,40	3.048,00	3.657,60
VOLVO	S90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,9150	2.745,00	3.431,25	4.117,50
VOLVO	V60 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,8029	2.408,70	3.010,88	3.613,05
VOLVO	V60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8404	2.521,20	3.151,50	3.781,80
VOLVO	V90 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,9137	2.741,10	3.426,38	4.111,65
VOLVO	V90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,9513	2.853,90	3.567,38	4.280,85
VOLVO	XC60 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,8019	2.405,70	3.007,13	3.608,55
VOLVO	XC60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8641	2.592,30	3.240,38	3.888,45
VOLVO	XC90 T8 2.0 AWD 7 POSTI PLUG IN BENZINA	1,0374	3.112,20	3.890,25	4.668,30
PLUG-IN GASOLIO					
MERCEDES	C 300 DE 2.0 325CV PLUG-IN GASOLIO	0,7432	2.229,60	2.787,00	3.344,40
MERCEDES	C 300 DE 2.0 4MATIC 325CV PLUG-IN GASOLIO	0,7424	2.227,20	2.784,00	3.340,80
MERCEDES	E 300DE 2.0 197CV PLUG IN GASOLIO	0,8107	2.432,10	3.040,13	3.648,15
MERCEDES	GLC 300DE 2.0 4MATIC 330CV PLUG-IN GASOLIO	0,8469	2.540,70	3.175,88	3.811,05
MERCEDES	GLE 350DE 2.0 4MATIC 320CV PLUG-IN GASOLIO	0,9597	2.879,10	3.598,88	4.318,65

FRINGE BENEFIT 2025

AUTOVEICOLI ELETTRICI IN PRODUZIONE

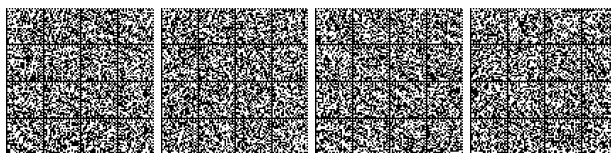
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
ABARTH	500E ELETTRICA	0,4421	663,15	1.657,88	1.989,45
ABARTH	500E CABRIO ELETTRICA	0,4453	667,95	1.669,88	2.003,85
AIWAYS	U5 204CV ELETTRICA	0,5058	758,70	1.896,75	2.276,10
AIWAYS	U6 218CV ELETTRICA	0,5246	786,90	1.967,25	2.360,70
ALFA ROMEO	JUNIOR BEV 156CV MOD 2024	0,4346	651,90	1.629,75	1.955,70
ALPINE	A290 GT 102CV ELETTRICA	0,4431	664,65	1.661,63	1.993,95
ALPINE	A290 GT 122CV ELETTRICA	0,4668	700,20	1.750,50	2.100,60
AUDI	A6 E-TRON 83 KWH 286CV MOD 2024	0,6148	922,20	2.305,50	2.766,60
AUDI	E-TRON GT RS QUATTRO 857CV MOD 2024	1,2952	1.942,80	4.857,00	5.828,40
AUDI	E-TRON GT S QUATTRO 680CV MOD 2024	1,0741	1.611,15	4.027,88	4.833,45
AUDI	Q4 E-TRON 35 170CV ELETTRICA	0,5374	806,15	2.015,38	2.418,46
AUDI	Q4 E-TRON 45 265CV	0,5919	887,85	2.219,63	2.663,55
AUDI	Q4 E-TRON 45 QUATTRO 286CV ELETTRICA	0,5962	894,28	2.235,70	2.682,84
AUDI	Q4 E-TRON 55 QUATTRO 340CV	0,6474	971,10	2.427,75	2.913,30
AUDI	Q6 E-TRON 292CV ELETTRICA	0,6485	972,75	2.431,88	2.918,25
AUDI	Q6 E-TRON PERFORMANCE 326CV MOD 2024	0,6884	1.032,60	2.581,50	3.097,80
AUDI	Q6 E-TRON QUATTRO 387CV	0,7330	1.099,50	2.748,75	3.298,50
AUDI	Q8 E-TRON 50 QUATTRO	0,7622	1.143,30	2.858,25	3.429,90
AUDI	Q8 E-TRON 55 QUATTRO	0,8342	1.251,30	3.128,25	3.753,90
AUDI	SQ6 E-TRON QUATTRO ELETTRICA	0,8563	1.284,45	3.211,13	3.853,35
BMW	I4 2021 EDRIVE 35 ELETTRICA	0,5943	891,45	2.228,63	2.674,35
BMW	I4 2021 EDRIVE 40 ELETTRICA	0,5959	893,85	2.234,63	2.681,55
BMW	I4 XDRIVE 40 400CV MOD 2024	0,6215	932,25	2.330,63	2.796,75
BMW	I5 EDRIVE40 ELETTRICA	0,6871	1.030,65	2.576,63	3.091,95
BMW	I5 M60 XDRIVE 600CV MOD 2024	0,8788	1.318,20	3.295,50	3.954,60
BMW	I5 STATION EDRIVE40 ELETTRICA	0,7144	1.071,60	2.679,00	3.214,80
BMW	I5 STATION XDRIVE40 ELETTRICA	0,7605	1.140,75	2.851,88	3.422,25
BMW	I5 XDRIVE40 ELETTRICA	0,7267	1.090,05	2.725,13	3.270,15
BMW	I7 EDRIVE50 106KW ELETTRICA	1,0579	1.586,85	3.967,13	4.760,55
BMW	I7 XDRIVE60 106KW ELETTRICA	1,2180	1.827,00	4.567,50	5.481,00
BMW	IX XDRIVE 40 177CV	0,7827	1.174,05	2.935,13	3.522,15
BMW	IX XDRIVE 50 177CV	0,9041	1.356,15	3.390,38	4.068,45
BMW	IX1 XDRIVE 20 204CV ELETTRICA	0,5074	761,10	1.902,75	2.283,30
BMW	IX1 XDRIVE 30 326CV ELETTRICA	0,5875	881,25	2.203,13	2.643,75
BMW	IX2 EDRIVE 20 277CV ELETTRICA	0,5101	765,15	1.912,88	2.295,45
BMW	IX2 XDRIVE 30 313CV ELETTRICA	0,5892	883,80	2.209,50	2.651,40
BMW	IX3 80KW ELETTRICA	0,6993	1.048,95	2.622,38	3.146,85
BYD	ATTO 3 204CV ELETTRICA	0,4926	738,90	1.847,25	2.216,70
BYD	DOLPHIN 60,4 KWH ELETTRICA	0,4027	604,05	1.510,13	1.812,15
BYD	HAN ELETTRICA	0,6770	1.015,50	2.538,75	3.046,50
BYD	SEAL 313CV ELETTRICA	0,4982	747,30	1.868,25	2.241,90
BYD	SEAL 530CV ELETTRICA	0,5246	786,90	1.967,25	2.360,70
BYD	SEAL U 71KWH 218CV MOD 2024	0,4851	727,65	1.819,13	2.182,95
CITROEN	E-C3 44KWH ELETTRICA	0,3273	490,95	1.227,38	1.472,85
CITROEN	E-C3 AIRCROSS 113CV MOD 2024	0,3672	550,80	1.377,00	1.652,40
CITROEN	E-C4 50KWH ELETTRICA	0,4274	641,10	1.602,75	1.923,30
CITROEN	E-C4 54KWH ELETTRICA	0,4562	684,30	1.710,75	2.052,90
CITROEN	E-C4 X 50KWH ELETTRICA	0,4311	646,65	1.616,63	1.939,95
CITROEN	E-C4 X 54KWH ELETTRICA	0,4566	684,90	1.712,25	2.054,70
CUPRA	E-BORN 58KWH 231CV ELETTRICA	0,4549	682,35	1.705,88	2.047,05
CUPRA	E-BORN 77KWH 231CV ELETTRICA	0,4851	727,65	1.819,13	2.182,95
CUPRA	TAVASCAN ENDURANCE RWD 286CV MOD 2024	0,5380	807,00	2.017,50	2.421,00
CUPRA	TAVASCAN VZ AWD 340CV MOD 2024	0,6683	1.002,45	2.506,13	3.007,35
DACIA	SPRING 45 ELETTRICA	0,2764	414,66	1.036,66	1.243,99
DACIA	SPRING 65 ELETTRICA	0,2833	424,92	1.062,29	1.274,75
DFSK	GLORY 500E ELETTRICA	0,4820	723,00	1.807,50	2.169,00
DR AUTOMOBILES	DR 1 EV ELETTRICA	0,3330	499,50	1.248,75	1.498,50
DS	DS 3 E-TENSE ELETTRICA	0,4564	684,60	1.711,50	2.053,80
EMC	YUDO ELETTRICA	0,3277	491,48	1.228,71	1.474,45
FIAT	500 BERLINA 23KWH ELETTRICA	0,3638	545,70	1.364,25	1.637,10
FIAT	500 BERLINA 42KWH ELETTRICA	0,3898	584,70	1.461,75	1.754,10
FIAT	500 CABRIO 23KWH ELETTRICA	0,3809	571,35	1.428,38	1.714,05
FIAT	500 CABRIO 42KWH ELETTRICA	0,4101	615,15	1.537,88	1.845,45
FIAT	500 LA PRIMA BERLINA ELETTRICA	0,3941	591,15	1.477,88	1.773,45
FIAT	500 LA PRIMA CABRIO ELETTRICA	0,4160	624,00	1.560,00	1.872,00
FIAT	600E ELETTRICA	0,4106	615,90	1.539,75	1.847,70
FORD	CAPRI 55 KWH 170CV MOD 2024	0,4588	688,20	1.720,50	2.064,60
FORD	CAPRI 82 KWH 286CV MOD 2024	0,5113	766,95	1.917,38	2.300,85
FORD	CAPRI 82 KWH AWD 340CV MOD 2024	0,5429	814,35	2.035,88	2.443,05
FORD	EXPLORER-E 170CV ELETTRICA	0,4547	682,05	1.705,13	2.046,15
FORD	EXPLORER-E 286CV ELETTRICA	0,4986	747,90	1.869,75	2.243,70
FORD	EXPLORER-E 340CV ELETTRICA	0,5308	796,20	1.990,50	2.388,60
FORD	MUSTANG MACH-E 76KWH 269CV	0,5738	860,70	2.151,75	2.582,10
FORD	MUSTANG MACH-E 99KWH EXTENDED 290CV	0,6157	923,55	2.308,88	2.770,65
FORD	MUSTANG MACH-E 99KWH EXTENDED 350CV	0,6877	1.031,55	2.578,88	3.094,65
FORD	MUSTANG MACH-E 99KWH EXTENDED 487CV	0,7435	1.115,25	2.788,13	3.345,75
FORTHING	FRIDAY EV ELETTRICA	0,4781	717,09	1.792,71	2.151,26
HONDA	E:NY1 ELETTRICA	0,5552	832,80	2.082,00	2.498,40
HONDA	HONDA E 36KW ELETTRICA	0,4302	645,30	1.613,25	1.935,90

FRINGE BENEFIT 2025
AUTOVEICOLI ELETTRICI IN PRODUZIONE

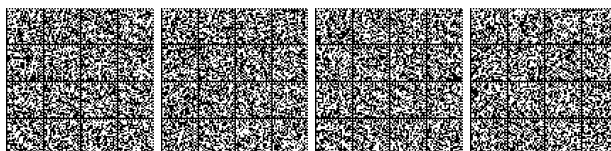
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
HONDA	HONDA E ADVANCE 36KW ELETTRICA	0,4507	676,05	1.690,13	2.028,15
HYUNDAI	IONIQ 5 228CV 77KWH	0,5459	818,85	2.047,13	2.456,55
HYUNDAI	IONIQ 5 RWD 63KWH 170CV MOD 2024	0,4667	700,05	1.750,13	2.100,15
HYUNDAI	IONIQ 6 150CV 53KWH ELETTRICA	0,4947	742,05	1.855,13	2.226,15
HYUNDAI	IONIQ 6 230CV 77KWH ELETTRICA	0,5403	810,45	2.026,13	2.431,35
HYUNDAI	IONIQ 6 325CV 77KWH ELETTRICA	0,6021	903,15	2.257,88	2.709,45
HYUNDAI	KONA EV 135CV ELETTRICA	0,4340	651,00	1.627,50	1.953,00
HYUNDAI	KONA EV 204CV ELETTRICA	0,4550	682,50	1.706,25	2.047,50
JAGUAR	I-PACE 2023 EV 90KWH 400CV ELETTRICA	0,8781	1.317,15	3.292,88	3.951,45
JEEP	AVENGER ELETTRICA	0,4223	633,45	1.583,63	1.900,35
KG MOBILITY	KORANDO E- MOTION 207CV	0,4409	661,35	1.653,38	1.984,05
KIA	E-NIRO 64KWH ELETTRICA	0,4555	683,25	1.708,13	2.049,75
KIA	EV3 58 KWH 204CV MOD 2024	0,4248	637,20	1.593,00	1.911,60
KIA	EV3 81 KWH 204CV MOD 2024	0,4522	678,30	1.695,75	2.034,90
KIA	EV6 77 KWH 228CV MOD 2024	0,6382	957,30	2.393,25	2.871,90
KIA	EV6 AWD ELETTRICA	0,5689	853,35	2.133,38	2.560,05
KIA	EV6 AWD GT ELETTRICA	0,6633	994,95	2.487,38	2.984,85
KIA	EV6 RWD ELETTRICA	0,5450	817,50	2.043,75	2.452,50
KIA	EV6 RWD 58KWH ELETTRICA	0,5246	786,90	1.967,25	2.360,70
KIA	EV9 DUAL MOTOR AWD 385CV	0,7836	1.175,40	2.938,50	3.526,20
KIA	EV9 SINGLE MOTOR RWD 204CV	0,7320	1.098,00	2.745,00	3.294,00
LANCIA	YPSILON 51KWH ELETTRICA	0,3980	597,00	1.492,50	1.791,00
LEAPMOTOR	T03 37KWH 95CV MOD 2024	0,2931	439,65	1.099,13	1.318,95
LEAPMOTOR	C10 70KWH 218CV MOD 2024	0,4400	660,00	1.650,00	1.980,00
LEXUS	RZ450E ELETTRICA	0,7079	1.061,85	2.654,63	3.185,55
LEXUS	UX300E ELETTRICA	0,5718	857,70	2.144,25	2.573,10
LOTUS	ELETRE ELETTRICA	0,8954	1.343,10	3.357,75	4.029,30
LOTUS	EMEYA ELETTRICA	0,9732	1.459,83	3.649,59	4.379,50
MASERATI	GRANTURISMO FOLGORE ELETTRICA	1,6318	2.447,70	6.119,25	7.343,10
MASERATI	GRECALE FOLGORE ELETTRICA	1,1011	1.651,65	4.129,13	4.954,95
MAXUS	MIFA 9 ELETTRICA	0,7977	1.196,55	2.991,38	3.589,65
MAZDA	MX-30 143CV ELETTRICA	0,4563	684,45	1.711,13	2.053,35
MERCEDES	EQA 250+ 70KWH ELETTRICA	0,5607	841,05	2.102,63	2.523,15
MERCEDES	EQA 300 2024 4MATIC 66KW ELETTRICA	0,5820	873,00	2.182,50	2.619,00
MERCEDES	EQA 350 4MATIC 66KW ELETTRICA	0,6044	906,60	2.266,50	2.719,80
MERCEDES	EQB 250+ 70KW 150CV ELETTRICA	0,5796	869,40	2.173,50	2.608,20
MERCEDES	EQB 300 4MATIC 66KW ELETTRICA	0,6011	901,65	2.254,13	2.704,95
MERCEDES	EQB 350 4MATIC 66KW ELETTRICA	0,6198	929,70	2.324,25	2.789,10
MERCEDES	EQE 300 COUPÉ ELETTRICA	0,7225	1.083,75	2.709,38	3.251,25
MERCEDES	EQE 350 COUPÉ ELETTRICA	0,7463	1.119,45	2.798,63	3.358,35
MERCEDES	EQE 350+ COUPÉ ELETTRICA	0,7724	1.158,60	2.896,50	3.475,80
MERCEDES	EQE 43 4MATIC AMG ELETTRICA	1,0375	1.556,25	3.890,63	4.668,75
MERCEDES	EQE 500 4MATIC COUPÉ ELETTRICA	0,8674	1.301,10	3.252,75	3.903,30
MERCEDES	EQE 53 4MATIC AMG ELETTRICA	1,0815	1.622,25	4.055,63	4.866,75
MERCEDES	EQE SUV 300 150CV ELETTRICA	0,8311	1.246,65	3.116,63	3.739,95
MERCEDES	EQE SUV 350 4MATIC 150CV ELETTRICA	0,8923	1.338,45	3.346,13	4.015,35
MERCEDES	EQE SUV 350+ 150CV ELETTRICA	0,8494	1.274,10	3.185,25	3.822,30
MERCEDES	EQE SUV 43 4MATIC 184CV ELETTRICA	1,0732	1.609,80	4.024,50	4.829,40
MERCEDES	EQE SUV 500 4MATIC 184CV ELETTRICA	0,9237	1.385,55	3.463,88	4.156,65
MERCEDES	EQS 450 4MATIC ELETTRICA	1,1272	1.690,80	4.227,00	5.072,40
MERCEDES	EQS 450+ ELETTRICA	1,1119	1.667,85	4.169,63	5.003,55
MERCEDES	EQS 500 4MATIC ELETTRICA	1,1964	1.794,60	4.486,50	5.383,80
MERCEDES	EQS SUV 450 4MATIC ELETTRICA	1,1595	1.739,25	4.348,13	5.217,75
MERCEDES	EQS SUV 450+ ELETTRICA	1,1218	1.682,70	4.206,75	5.048,10
MERCEDES	EQS SUV 580 4MATIC AMG ELETTRICA	1,3407	2.011,05	5.027,63	6.033,15
MERCEDES	EQT 200 122CV ELETTRICA	0,5426	813,90	2.034,75	2.441,70
MERCEDES	EQV 300 LONG 6 POSTI ELETTRICA	0,8563	1.284,45	3.211,13	3.853,35
MG	MARVEL R ELETTRICA	0,4767	715,05	1.787,63	2.145,15
MG	MARVEL R 4WD ELETTRICA	0,5423	813,45	2.033,63	2.440,35
MG	MG4 51KW ELETTRICA	0,3827	574,05	1.435,13	1.722,15
MG	MG4 64KW ELETTRICA	0,4055	608,25	1.520,63	1.824,75
MG	MG4 77KW ELETTRICA	0,4454	668,10	1.670,25	2.004,30
MG	MG5 50,3 KW ELETTRICA	0,4130	619,50	1.548,75	1.858,50
MG	MG5 61 KW ELETTRICA	0,4437	665,55	1.663,88	1.996,65
MG	ZS EV 51KWH	0,4130	619,50	1.548,75	1.858,50
MG	ZS EV 72KWH	0,4481	672,15	1.680,38	2.016,45
MINI	MINI ACEMAN S ELETTRICA	0,4037	605,56	1.513,90	1.816,68
MINI	MINI ACEMAN SE ELETTRICA	0,4247	636,98	1.592,46	1.910,95
MINI	MINI COOPER E ELETTRICA	0,3810	571,50	1.428,75	1.714,50
MINI	MINI COOPER SE ELETTRICA	0,4171	625,65	1.564,13	1.876,95
MINI	MINI COOPER SE CABRIO ELETTRICA	0,6022	903,30	2.258,25	2.709,90
MINI	MINI COUNTRYMAN E ELETTRICA	0,4557	683,55	1.708,88	2.050,65
MINI	MINI COUNTRYMAN SE ALL 4 ELETTRICA	0,5017	752,55	1.881,38	2.257,65
NISSAN	ARIYA 63 KW ELETTRICA	0,4938	740,70	1.851,75	2.222,10
NISSAN	ARIYA 87 KW ELETTRICA	0,5650	847,50	2.118,75	2.542,50
NISSAN	ARIYA 87 KW 4WD ELETTRICA	0,5942	891,30	2.228,25	2.673,90
NISSAN	LEAF 40KW ELETTRICA	0,4069	610,35	1.525,88	1.831,05
NISSAN	LEAF 62KW ELETTRICA	0,4663	699,45	1.748,63	2.098,35
OPEL	ASTRA-E 156CV ELETTRICA	0,4405	660,75	1.651,88	1.982,25

FRINGE BENEFIT 2025

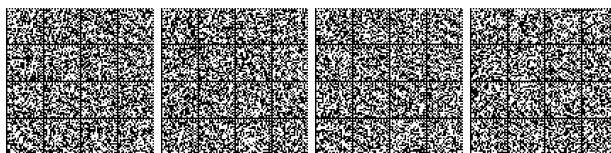
AUTOVEICOLI ELETTRICI IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
OPEL	CORSA 2019 ELETTRICA	0,3940	591,00	1.477,50	1.773,00
OPEL	FRONTERA-E ELETTRICA	0,3924	588,61	1.471,53	1.765,84
OPEL	MOKKA-E ELETTRICA	0,4420	663,00	1.657,50	1.989,00
OPEL	ZAFIRA E-LIFE 75KWH ELETTRICA	0,5659	848,85	2.122,13	2.546,55
PEUGEOT	E-2008 ELETTRICA 100KW	0,4437	665,55	1.663,88	1.996,65
PEUGEOT	E-208 ELETTRICA 100KW GT	0,4418	662,70	1.656,75	1.988,10
PEUGEOT	E-208 ELETTRICA 100KW 136CV	0,4107	616,05	1.540,13	1.848,15
PEUGEOT	E-3008 210CV ELETTRICA	0,5234	785,10	1.962,75	2.355,30
PEUGEOT	E-308 54 KWH MOD 2024 ELETTRICA	0,4404	660,60	1.651,50	1.981,80
POLESTAR	POLESTAR 2 69KWH ELETTRICA	0,5553	832,95	2.082,38	2.498,85
POLESTAR	POLESTAR 2 82KWH ELETTRICA	0,5810	871,50	2.178,75	2.614,50
POLESTAR	POLESTAR 3 111KW 490CV ELETTRICA	0,8756	1.313,40	3.283,50	3.940,20
POLESTAR	POLESTAR 3 111KW 520CV ELETTRICA	0,8961	1.344,15	3.360,38	4.032,45
POLESTAR	POLESTAR 4 LONG RANGE DM ELETTRICA	0,7135	1.070,27	2.675,68	3.210,82
POLESTAR	POLESTAR 4 LONG RANGE SM ELETTRICA	0,6645	996,81	2.492,01	2.990,42
PORSCHE	MACAN 4 EV ELETTRICA	0,8431	1.264,65	3.161,63	3.793,95
PORSCHE	MACAN TURBO ELETTRICA	1,0686	1.602,90	4.007,25	4.808,70
PORSCHE	TAYCAN ELETTRICA	0,9286	1.392,90	3.482,25	4.178,70
PORSCHE	TAYCAN 4S ELETTRICA	1,0603	1.590,45	3.976,13	4.771,35
PORSCHE	TAYCAN 4S CROSS ELETTRICA	1,0823	1.623,45	4.058,63	4.870,35
PORSCHE	TAYCAN TURBO ELETTRICA	1,4172	2.125,80	5.314,50	6.377,40
PORSCHE	TAYCAN TURBO CROSS ELETTRICA	1,4174	2.126,10	5.315,25	6.378,30
PORSCHE	TAYCAN TURBO S ELETTRICA	1,6577	2.486,55	6.216,38	7.459,65
PORSCHE	TAYCAN TURBO S CROSS ELETTRICA	1,6723	2.508,45	6.271,13	7.525,35
RENAULT	MEGANE E-TECH EV60 130CV ELETTRICA	0,4487	673,05	1.682,63	2.019,15
RENAULT	MEGANE E-TECH EV60 220CV ELETTRICA	0,4536	680,40	1.701,00	2.041,20
RENAULT	R5 E-TECH ELECTRIC 150CV MOD 2024	0,3874	581,10	1.452,75	1.743,30
RENAULT	SCENIC E-TECH 170CV ELETTRICA	0,4481	672,15	1.680,38	2.016,45
RENAULT	SCENIC E-TECH 220CV ELETTRICA	0,4996	749,40	1.873,50	2.248,20
RENAULT	TWINGO ELECTRIC	0,2974	446,10	1.115,25	1.338,30
RENAULT	ZOE 2022 R110 ELETTRICA	0,4017	602,55	1.506,38	1.807,65
RENAULT	ZOE 2022 R135 ELETTRICA	0,4149	622,35	1.555,88	1.867,05
SERES	SERES 3 163CV ELETTRICA	0,4622	693,30	1.733,25	2.079,90
SKODA	ENYAQ 85 ELETTRICA	0,5460	819,00	2.047,50	2.457,00
SKODA	ENYAQ 85X 4X4 ELETTRICA	0,5681	852,15	2.130,38	2.556,45
SMART	#1 102CV ELETTRICA	0,4517	677,55	1.693,88	2.032,65
SMART	#1 158CV BRABUS ELETTRICA	0,4989	748,35	1.870,88	2.245,05
SMART	#3 102CV ELETTRICA	0,4398	659,70	1.649,25	1.979,10
SMART	#3 158CV BRABUS ELETTRICA	0,5285	792,75	1.981,88	2.378,25
SUBARU	SOLTERRA 4E-EXPERIENCE ELETTRICA	0,5826	873,90	2.184,75	2.621,70
TESLA	MODEL 3 NV35 LONG RANGE AWD ELETTRICA	0,5108	766,20	1.915,50	2.298,60
TESLA	MODEL 3 NV35 PERFORMANCE AWD 79KWH MOD 2024	0,5712	856,80	2.142,00	2.570,40
TESLA	MODEL 3 NV35 RWD ELETTRICA	0,4509	676,35	1.690,88	2.029,05
TESLA	MODEL S 100KWH MY 2022	0,9277	1.391,55	3.478,88	4.174,65
TESLA	MODEL X 100KWH MY 2022	0,9713	1.456,95	3.642,38	4.370,85
TESLA	MODEL Y LONG RANGE 75 KWH AWD	0,5604	840,60	2.101,50	2.521,80
TESLA	MODEL Y PERFORMANCE 75 KWH AWD	0,6014	902,10	2.255,25	2.706,30
TESLA	MODEL Y RWD 75KWH	0,5239	785,85	1.964,63	2.357,55
TOYOTA	BZ4X ELETTRICA	0,5852	877,80	2.194,50	2.633,40
VOLKSWAGEN	ID 3 1ST 204CV ELETTRICA	0,4610	691,50	1.728,75	2.074,50
VOLKSWAGEN	ID 3 GTX 286CV MOD 2024	0,5067	760,05	1.900,13	2.280,15
VOLKSWAGEN	ID 4 170CV ELETTRICA	0,4876	731,40	1.828,50	2.194,20
VOLKSWAGEN	ID 4 GTX 4MOTION ELETTRICA	0,6210	931,50	2.328,75	2.794,50
VOLKSWAGEN	ID 4 PRO 286CV ELETTRICA	0,5068	760,20	1.900,50	2.280,60
VOLKSWAGEN	ID 5 GTX 4MOTION ELETTRICA	0,6265	939,75	2.349,38	2.819,25
VOLKSWAGEN	ID 5 PRO 286CV ELETTRICA	0,5255	788,25	1.970,63	2.364,75
VOLKSWAGEN	ID 5 PURE ELETTRICA	0,4946	741,90	1.854,75	2.225,70
VOLKSWAGEN	ID 7 GTX 4MOTION 340CV MOD 2024	0,6631	994,65	2.486,63	2.983,95
VOLKSWAGEN	ID 7 PRO ELETTRICA	0,6078	911,70	2.279,25	2.735,10
VOLKSWAGEN	ID BUZZ ELETTRICA	0,6608	991,20	2.478,00	2.973,60
VOLVO	EC40 SINGLE MOTOR ELETTRICA	0,5492	823,80	2.059,50	2.471,40
VOLVO	EC40 SINGLE MOTOR EXTENDED ELETTRICA	0,5661	849,15	2.122,88	2.547,45
VOLVO	EC40 TWIN MOTOR AWD ELETTRICA	0,6203	930,45	2.326,13	2.791,35
VOLVO	EX30 50KWH ELETTRICA	0,4248	637,20	1.593,00	1.911,60
VOLVO	EX30 TWIN MOTOR ELETTRICA	0,5038	755,70	1.889,25	2.267,10
VOLVO	EX40 SINGLE MOTOR ELETTRICA	0,5377	806,55	2.016,38	2.419,65
VOLVO	EX40 SINGLE MOTOR EXTENDED ELETTRICA	0,5546	831,90	2.079,75	2.495,70
VOLVO	EX40 TWIN MOTOR AWD ELETTRICA	0,6084	912,60	2.281,50	2.737,80
VOLVO	EX90 SINGLE MOTOR RWD ELETTRICA	0,7974	1.196,10	2.990,25	3.588,30
VOLVO	EX90 TWIN MOTOR AWD ELETTRICA	0,9357	1.403,55	3.508,88	4.210,65
VOLVO	EX90 TWIN MOTOR PERFORMANCE AWD ELETTRICA	0,9082	1.362,30	3.405,75	4.086,90

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ABARTH	124 SPIDER 1.4 T MULTIAIR 170CV	0,6462	2.423,13	2.907,76	4.846,26	5.815,51
ABARTH	595 1.4 TURBO T-JET 145CV	0,5101	1.912,98	2.295,57	3.825,95	4.591,14
ABARTH	595 1.4 TURBO T-JET 180CV	0,5760	2.159,83	2.591,79	4.319,66	5.183,59
ABARTH	595C 1.4 TURBO T-JET 145CV	0,5112	1.917,13	2.300,55	3.834,26	4.601,11
ABARTH	595C 1.4 TURBO T-JET 180CV	0,5922	2.220,85	2.665,02	4.441,70	5.330,04
ABARTH	695 1.4 T-JET 165CV	0,5532	2.074,40	2.489,27	4.148,79	4.978,55
ABARTH	695 1.4 T-JET 180CV	0,5692	2.134,62	2.561,54	4.269,24	5.123,09
ABARTH	695 1.4 T-JET 190CV	0,6719	2.519,71	3.023,65	5.039,42	6.047,30
ALFA ROMEO	4C 1750 COUPÉ	0,8490	3.183,78	3.820,54	6.367,56	7.641,07
ALFA ROMEO	4C 1750 SPIDER	0,9204	3.451,58	4.141,90	6.903,17	8.283,80
ALFA ROMEO	GIULIA 2.0 TURBO 200CV	0,7488	2.808,03	3.369,64	5.616,07	6.739,28
ALFA ROMEO	GIULIA 2.0 TURBO 250CV	0,7879	2.954,49	3.545,38	5.908,97	7.090,77
ALFA ROMEO	GIULIA 2.9 T V6 QUADRIFOGLIO 510CV	1,0719	4.019,56	4.823,47	8.039,12	9.646,94
ALFA ROMEO	GIULIETTA 1.2 T 120CV EURO6	0,5085	1.906,94	2.288,33	3.813,88	4.576,65
ALFA ROMEO	GIULIETTA 1.4 T 170CV EURO6	0,5377	2.016,41	2.419,69	4.032,82	4.839,38
ALFA ROMEO	GIULIETTA 1.4 T MULTIAIR 150CV	0,5114	1.917,60	2.301,12	3.835,20	4.602,24
ALFA ROMEO	GIULIETTA 1.4 TURBO 120CV	0,5195	1.948,13	2.337,75	3.896,25	4.675,50
ALFA ROMEO	GIULIETTA 1750 TURBO 240CV QUADRIFOGLIO VERDE	0,6525	2.446,85	2.936,22	4.893,71	5.872,45
ALFA ROMEO	MITO 0.9 T 105CV TWINAIR	0,4219	1.582,29	1.898,74	3.164,57	3.797,49
ALFA ROMEO	MITO 1.4 77CV EURO6	0,4214	1.580,43	1.896,52	3.160,87	3.793,04
ALFA ROMEO	MITO 1.4 T 170CV EURO6	0,5182	1.943,42	2.332,10	3.886,84	4.664,21
ALFA ROMEO	MITO 1.4 TURBO MULTIAIR 140CV	0,4567	1.712,72	2.055,26	3.425,44	4.110,53
ALFA ROMEO	STELVIO 2.0 T 200CV	0,8433	3.162,37	3.794,84	6.324,74	7.589,68
ALFA ROMEO	STELVIO 2.0 T 250CV Q4	0,8180	3.067,46	3.680,95	6.134,91	7.361,89
ALFA ROMEO	STELVIO 2.9 BI-TURBO 510CV	1,1986	4.494,63	5.393,56	8.989,27	10.787,12
AUDI	A1 1.0 TFSI 82CV	0,4048	1.517,83	1.821,40	3.035,66	3.642,80
AUDI	A1 1.0 TFSI 95CV	0,4100	1.537,40	1.844,87	3.074,79	3.689,75
AUDI	A1 1.4 TFSI 125CV	0,4752	1.781,88	2.138,26	3.563,77	4.276,52
AUDI	A1 1.4 TFSI 150CV	0,4849	1.818,54	2.182,24	3.637,07	4.364,49
AUDI	A1 ALLSTREET 35 TFSI 1.5 150CV	0,5646	2.117,38	2.540,86	4.234,76	5.081,72
AUDI	A1 CITYCARVER 25 TFSI 1.0 95CV	0,4693	1.759,83	2.111,80	3.519,66	4.223,59
AUDI	A1 CITYCARVER 30 TFSI 1.0 116CV	0,4827	1.809,99	2.171,98	3.619,97	4.343,97
AUDI	A1 CITYCARVER 30 TFSI S-TRONIC 1.0 116CV	0,4976	1.866,02	2.239,23	3.732,05	4.478,45
AUDI	A1 CITYCARVER 35 TFSI 1.5 150CV	0,5322	1.995,86	2.395,03	3.991,71	4.790,05
AUDI	A1 CITYCARVER 35 TFSI S-TRONIC 1.5 150CV	0,5473	2.052,28	2.462,73	4.104,56	4.925,47
AUDI	A1 SPB 1.0 TFSI 82CV	0,4108	1.540,59	1.848,71	3.081,19	3.697,43
AUDI	A1 SPB 1.0 TFSI 95CV	0,4160	1.560,16	1.872,19	3.120,32	3.744,38
AUDI	A1 SPB 1.4 TFSI 125CV	0,4844	1.816,50	2.179,80	3.632,99	4.359,59
AUDI	A1 SPB 1.4 TFSI 150CV	0,4910	1.841,30	2.209,56	3.682,60	4.419,12
AUDI	A1 SPB 1.5 TFSI 150CV	0,5063	1.898,52	2.278,22	3.797,04	4.556,45
AUDI	A1 SPB 25 TFSI S-TRONIC 1.0 95CV	0,4991	1.871,51	2.245,82	3.743,03	4.491,63
AUDI	A1 SPB 30 TFSI 1.0 115CV	0,4606	1.727,25	2.072,70	3.454,49	4.145,39
AUDI	A1 SPB 40 2.0 TFSI S-TRONIC 200CV	0,5827	2.185,01	2.622,02	4.370,03	5.244,03
AUDI	A3 1.0 TFSI 116CV	0,4768	1.788,12	2.145,74	3.576,24	4.291,49
AUDI	A3 1.4 TFSI 116CV CABRIO	0,5798	2.174,30	2.609,15	4.348,59	5.218,31
AUDI	A3 1.5 TFSI 150CV	0,5302	1.988,31	2.385,97	3.976,62	4.771,94
AUDI	A3 1.5 TFSI 150CV CABRIO	0,6029	2.260,82	2.712,98	4.521,63	5.425,96
AUDI	A3 2.0 TFSI 190CV	0,5594	2.097,62	2.517,14	4.195,24	5.034,29
AUDI	A3 2.0 TFSI QUATTRO S-TRONIC 190CV	0,5885	2.206,78	2.648,14	4.413,56	5.296,28
AUDI	A3 2020 SEDAN 30 TFSI 1.0 110CV	0,5257	1.971,44	2.365,73	3.942,89	4.731,46
AUDI	A3 2020 SEDAN 35 TFSI 1.5 150CV	0,5602	2.100,58	2.520,70	4.201,16	5.041,40
AUDI	A3 2020 SEDAN 40 TFSI QUATTRO S TR 2.0 190CV	0,6738	2.526,93	3.032,32	5.053,87	6.064,64
AUDI	A3 2020 SPB 35 TFSI 1.5 150CV	0,5894	2.210,18	2.652,21	4.420,35	5.304,42
AUDI	A3 2020 SPB 40 TFSI QUATTRO S TR 2.0 190CV	0,7199	2.699,73	3.239,67	5.399,45	6.479,34
AUDI	A3 CABRIO 1.4 TFSI 116CV MY2016	0,5754	2.157,81	2.589,37	4.315,61	5.178,74
AUDI	A3 CABRIO 1.4 TFSI 150CV MY2016	0,5901	2.212,72	2.655,27	4.425,44	5.310,53
AUDI	A3 CABRIO 1.4 TFSI 190CV MY2016	0,6047	2.267,72	2.721,27	4.535,45	5.442,53
AUDI	A3 CABRIO 1.4 TFSI QUATTRO S-TRONIC 190CV MY2016	0,6213	2.329,94	2.795,92	4.659,87	5.591,84
AUDI	A3 CABRIO 35 TFSI 1.5 150CV	0,6109	2.291,02	2.749,23	4.582,04	5.498,45
AUDI	A3 CABRIO 40 TFSI 2.0 190CV QUATTRO	0,6671	2.501,63	3.001,95	5.003,25	6.003,90
AUDI	A3 CABRIO 40 TFSI 2.0 190CV S-TRONIC	0,6389	2.396,03	2.875,23	4.792,06	5.750,47
AUDI	A3 SEDAN 1.4 TFSI 150CV	0,5425	2.034,32	2.441,18	4.068,63	4.882,36
AUDI	A3 SEDAN 2.0 TFSI 190CV SW	0,5721	2.145,21	2.574,25	4.290,42	5.148,50
AUDI	A3 SEDAN 2.0 TFSI QUATTRO S-TRONIC 190CV SW	0,6011	2.254,06	2.704,87	4.508,12	5.409,74
AUDI	A3 SEDAN 30 TFSI 1.0 116CV	0,5054	1.895,40	2.274,48	3.790,79	4.548,95
AUDI	A3 SEDAN 35 TFSI 1.5 150CV	0,5545	2.079,50	2.495,39	4.158,99	4.990,79
AUDI	A3 SEDAN 40 TFSI 2.0 190CV QUATTRO	0,6136	2.300,85	2.761,02	4.601,71	5.522,05
AUDI	A3 SEDAN 40 TFSI 2.0 190CV S-TRONIC	0,5862	2.198,42	2.638,10	4.396,84	5.276,21
AUDI	A3 SPB 1.0 TFSI 116CV MY2016	0,4832	1.811,82	2.174,18	3.623,64	4.348,37
AUDI	A3 SPB 1.4 TFSI 150CV MY2016	0,5257	1.971,56	2.365,87	3.943,12	4.731,74
AUDI	A3 SPB 2.0 TFSI 190CV	0,5645	2.116,70	2.540,03	4.233,39	5.080,07
AUDI	A3 SPB 2.0 TFSI QUATTRO S-TRONIC 190CV	0,5935	2.225,54	2.670,65	4.451,09	5.341,30
AUDI	A3 SPB 30 1.0 116CV	0,4960	1.860,09	2.232,11	3.720,18	4.464,22
AUDI	A3 SPB 30 1.0 116CV S-TRONIC	0,5116	1.918,39	2.302,07	3.836,78	4.604,14

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

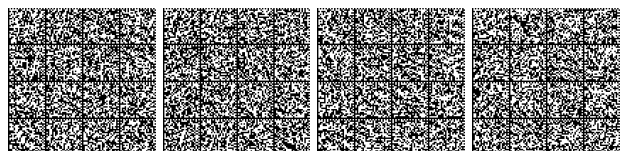
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	A3 SPB 35 1.5 150CV	0,5367	2.012,58	2.415,09	4.025,15	4.830,18
AUDI	A3 SPB 35 1.5 150CV S-TRONIC	0,5502	2.063,21	2.475,86	4.126,43	4.951,71
AUDI	A3 SPB 40 2.0 190CV QUATTRO S-TRONIC	0,6133	2.299,70	2.759,64	4.599,40	5.519,28
AUDI	A3 SPB 40 2.0 190CV S-TRONIC	0,5598	2.099,40	2.519,28	4.198,81	5.038,57
AUDI	A4 1.4 TFSI 190CV	0,6442	2.415,61	2.898,73	4.831,22	5.797,46
AUDI	A4 1.4 TFSI S-TRONIC 150CV	0,6217	2.331,22	2.797,47	4.662,44	5.594,93
AUDI	A4 1.4 TFSI S-TRONIC 190CV	0,6439	2.414,65	2.897,58	4.829,30	5.795,15
AUDI	A4 2.0 TFSI S-TRONIC 190CV	0,6439	2.414,65	2.897,58	4.829,30	5.795,15
AUDI	A4 2.0 TFSI S-TRONIC 252CV	0,6960	2.609,83	3.131,79	5.219,66	6.263,59
AUDI	A4 2.0 TFSI S-TRONIC QUATTRO 252CV	0,7199	2.699,45	3.239,33	5.398,89	6.478,67
AUDI	A4 ALLROAD 2.0 TFSI 252CV	0,7546	2.829,90	3.395,88	5.659,79	6.791,75
AUDI	A4 AVANT 1.4 TFSI 150CV SW	0,6182	2.318,34	2.782,01	4.636,68	5.564,02
AUDI	A4 AVANT 2.0 TFSI S-TRONIC 190CV SW	0,6589	2.471,01	2.965,21	4.942,02	5.930,42
AUDI	A4 AVANT 2.0 TFSI S-TRONIC QUATTRO 252CV SW	0,7141	2.678,04	3.213,65	5.356,09	6.427,31
AUDI	A5 1.8 TFSI 177CV CABRIO	0,6949	2.605,71	3.126,85	5.211,41	6.253,70
AUDI	A5 2.0 TFSI 190CV CABRIO	0,7038	2.639,17	3.167,00	5.278,34	6.334,00
AUDI	A5 2.0 TFSI 190CV COUPÉ	0,6520	2.445,12	2.934,15	4.890,25	5.868,30
AUDI	A5 2.0 TFSI 230CV CABRIO	0,7410	2.778,80	3.334,56	5.557,60	6.669,12
AUDI	A5 2.0 TFSI 230CV QUATTRO S-TR CABRIO	0,7826	2.934,60	3.521,52	5.869,20	7.043,04
AUDI	A5 2.0 TFSI QUATTRO S-TRONIC 252CV COUPÉ	0,7346	2.754,58	3.305,49	5.509,16	6.610,99
AUDI	A5 2.0 TFSI S-TR 190CV COUPÉ	0,6548	2.455,32	2.946,39	4.910,65	5.892,78
AUDI	A5 SPB 2.0 TFSI 252CV	0,7182	2.693,28	3.231,94	5.386,57	6.463,88
AUDI	A5 SPB 2.0 TFSI QUATTRO S-TR 252CV	0,7377	2.766,32	3.319,58	5.532,63	6.639,16
AUDI	A6 2.0 TFSI S TRONIC 252CV MY2015	0,7311	2.741,46	3.289,75	5.482,91	6.579,50
AUDI	A6 3.0 TFSI QUATTRO S TRONIC 333CV MY2015	0,8869	3.325,83	3.991,00	6.651,67	7.982,00
AUDI	A6 ALLROAD 3.0 333CV	0,9156	3.433,58	4.120,29	6.867,15	8.240,58
AUDI	A6 AVANT 2.0 TFSI S TRONIC 252CV MY2015	0,7481	2.805,53	3.366,63	5.611,06	6.733,27
AUDI	A6 AVANT 3.0 TFSI QUATTRO S TRONIC 333CV MY2015	0,9061	3.397,81	4.077,37	6.795,62	8.154,74
AUDI	A7 SPB 3.0 TFSI QUATTRO S-TRONIC 333CV	0,9481	3.555,19	4.266,23	7.110,38	8.532,45
AUDI	A8 55 TFSI 3.0 QUATTRO TIPTR 340CV	1,1090	4.158,74	4.990,48	8.317,47	9.980,96
AUDI	Q2 1.0 TFSI S-TRONIC 116CV	0,4796	1.798,55	2.158,26	3.597,10	4.316,52
AUDI	Q2 1.4 TFSI 150CV	0,5074	1.902,66	2.283,19	3.805,32	4.566,38
AUDI	Q2 1.4 TFSI S-TRONIC 150CV	0,5178	1.941,80	2.330,16	3.883,61	4.660,33
AUDI	Q2 2.0 TFSI QUATTRO S TRONIC 190CV	0,6375	2.390,73	2.868,87	4.781,45	5.737,74
AUDI	Q2 30 1.0 TFSI 116CV	0,4824	1.809,17	2.171,00	3.618,34	4.342,01
AUDI	Q3 1.4 TFSI 150CV	0,5633	2.112,21	2.534,66	4.224,43	5.069,31
AUDI	Q3 2.0 TFSI 180CV QUATTRO S TRONIC	0,6979	2.617,16	3.140,60	5.234,33	6.281,19
AUDI	Q3 2.0 TFSI 220CV QUATTRO S TRONIC SPORT	0,7096	2.660,89	3.193,07	5.321,78	6.386,14
AUDI	Q3 35 1.5 TFSI 150CV	0,5780	2.167,64	2.601,16	4.335,27	5.202,32
AUDI	Q3 35 1.5 TFSI S-TRONIC 150CV	0,5989	2.245,76	2.694,91	4.491,52	5.389,82
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC 230CV	0,7484	2.806,45	3.367,74	5.612,90	6.735,48
AUDI	Q5 2.0 TFSI QUATTRO S-TRONIC 252CV	0,7738	2.901,87	3.482,24	5.803,73	6.964,48
AUDI	Q7 3.0 TFSI QUATTRO TIPTRONIC 333CV	0,9430	3.536,07	4.243,29	7.072,15	8.486,58
AUDI	R8 SPYDER 5.2 FSI QUATTRO S-TRONIC 540CV	1,8554	6.957,93	8.349,51	13.915,85	16.699,02
AUDI	RS3 SEDAN 2.5 400CV	0,8828	3.310,40	3.972,47	6.620,79	7.944,95
AUDI	RS3 SPB 2.5 400CV	0,8724	3.271,51	3.925,81	6.543,02	7.851,62
AUDI	RS7 SPB 4.0 V8 QUATTRO TIPTRONIC 560CV	1,4195	5.323,29	6.387,94	10.646,57	12.775,89
AUDI	S1 2.0 TFSI 231CV	0,6405	2.401,93	2.882,32	4.803,86	5.764,64
AUDI	S1 SPB 2.0 TFSI 231CV	0,6476	2.428,62	2.914,34	4.857,24	5.828,69
AUDI	S3 2.0 SPB TFSI QUATTRO 310CV	0,7045	2.641,85	3.170,22	5.283,71	6.340,45
AUDI	S3 2.0 TFSI QUATTRO 300CV	0,6868	2.575,46	3.090,55	5.150,92	6.181,10
AUDI	S3 CABRIO 2.0 TFSI QUATTRO S-TR 300CV	0,7844	2.941,55	3.529,85	5.883,09	7.059,71
AUDI	S3 SEDAN 2.0 TFSI QUATTRO S-TR 300CV	0,7307	2.740,18	3.288,21	5.480,36	6.576,43
AUDI	S3 SEDAN 2020 2.0 TFSI 310CV	0,7670	2.876,36	3.451,64	5.752,73	6.903,27
AUDI	S3 SPB 2.0 TFSI QUATTRO S-TR 300CV	0,7256	2.721,11	3.265,33	5.442,21	6.530,65
AUDI	S3 SPB 2020 2.0 TFSI 310CV	0,8502	3.188,14	3.825,77	6.376,28	7.651,54
AUDI	S4 AVANT 3.0 TFSI 353CV	0,9300	3.487,53	4.185,04	6.975,07	8.370,08
AUDI	S5 SPB 3.0 350CV	0,9313	3.492,42	4.190,90	6.984,83	8.381,80
AUDI	S7 SPB 4.0 V8 QUATTRO S-TRONIC 450CV	1,1979	4.492,17	5.390,60	8.984,34	10.781,21
AUDI	SQ2 2.0 TFSI 300CV QUATTRO S-TRONIC	0,7668	2.875,35	3.450,42	5.750,69	6.900,83
AUDI	SQ5 3.0 TFSI 353CV QUATTRO TIPTRONIC	0,9600	3.600,14	4.320,17	7.200,29	8.640,34
AUDI	TT 1.8 TFSI 180CV COUPÉ	0,6264	2.349,03	2.818,84	4.698,07	5.637,68
AUDI	TT 1.8 TFSI 180CV ROADSTER	0,6466	2.424,57	2.909,49	4.849,15	5.818,98
AUDI	TT 2.0 TFSI 230CV COUPÉ MY2014	0,6928	2.597,88	3.117,45	5.195,75	6.234,90
AUDI	TT 2.0 TFSI 230CV ROADSTER MY2014	0,7168	2.687,82	3.225,38	5.375,63	6.450,76
AUDI	TT 2.0 TFSI 230CV QUATTRO S-TRONIC COUPÉ MY2014	0,7258	2.721,64	3.265,97	5.443,28	6.531,93
AUDI	TT 2.0 TFSI 230CV QUATTRO S-TRONIC ROADSTER MY2014	0,7498	2.811,57	3.373,89	5.623,15	6.747,78
AUDI	TT 2.0 TFSI 310CV QUATTRO S-TRONIC COUPÉ MY2014	0,8062	3.023,18	3.627,82	6.046,37	7.255,64
AUDI	TT 40 TFSI 2.0 S-TRONIC 197CV COUPÉ	0,6545	2.454,32	2.945,18	4.908,63	5.890,36
AUDI	TT 45 TFSI 2.0 245CV COUPÉ	0,6966	2.612,41	3.134,89	5.224,82	6.269,79
AUDI	TT 45 TFSI 2.0 QUATTRO S-TRONIC 245CV COUPÉ	0,8191	3.071,57	3.685,88	6.143,13	7.371,76
AUDI	TT 45 TFSI 2.0 S-TRONIC 245CV COUPÉ	0,7776	2.916,00	3.499,20	5.832,01	6.998,41
AUDI	TT ROADSTER 2.0 TFSI QUATTRO S-TRONIC 320CV CABRIO	0,9366	3.512,41	4.214,89	7.024,82	8.429,79
AUDI	TT ROADSTER 40 TFSI 2.0 S-TRONIC 197CV	0,6780	2.542,35	3.050,82	5.084,71	6.101,65

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

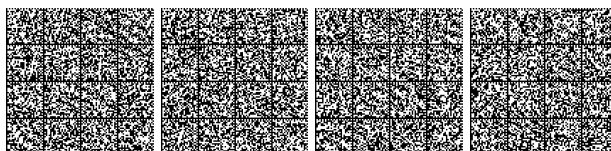
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	TT ROADSTER 45 TFSI 2.0 245CV	0,7180	2.692,55	3.231,05	5.385,09	6.462,11
AUDI	TT ROADSTER 45 TFSI 2.0 QUATTRO S-TRONIC 245CV	0,8353	3.132,49	3.758,99	6.264,98	7.517,97
AUDI	TT ROADSTER 45 TFSI 2.0 S-TRONIC 245CV	0,8017	3.006,47	3.607,76	6.012,93	7.215,52
BMW	116I 1.5 109CV	0,4801	1.800,56	2.160,67	3.601,11	4.321,33
BMW	116I 1.5 109CV 3 PORTE	0,5165	1.937,02	2.324,43	3.874,04	4.648,85
BMW	116I 2020 1.5 109CV	0,5551	2.081,46	2.497,75	4.162,92	4.995,50
BMW	118I 1.5 136CV	0,4996	1.873,55	2.248,26	3.747,11	4.496,53
BMW	118I 1.5 140CV	0,5297	1.986,41	2.383,69	3.972,82	4.767,38
BMW	118I 2020 1.5 136CV	0,5891	2.209,14	2.650,97	4.418,28	5.301,94
BMW	120I 2.0 184CV	0,5539	2.077,10	2.492,52	4.154,21	4.985,05
BMW	120I 2.0 184CV 3 PORTE	0,5840	2.190,00	2.628,00	4.380,00	5.256,00
BMW	120I 2020 2.0 178CV	0,6703	2.513,74	3.016,49	5.027,48	6.032,97
BMW	125I 2.0 224CV MSPORT 3 PORTE	0,6329	2.373,55	2.848,26	4.747,10	5.696,52
BMW	125I 2.0 M SPORT 224CV	0,6175	2.315,49	2.778,59	4.630,98	5.557,18
BMW	128TI MSPORT 2.0 265CV	0,7388	2.770,64	3.324,77	5.541,29	6.649,54
BMW	216I 1.5 102CV ACTIVE TOURER	0,5071	1.901,63	2.281,96	3.803,27	4.563,92
BMW	216I 1.5 109CV ACTIVE TOURER	0,5629	2.110,69	2.532,83	4.221,38	5.065,65
BMW	216I 1.5 109CV GRAN TOURER	0,5581	2.092,96	2.511,55	4.185,92	5.023,10
BMW	218I 1.5 136CV ACTIVE TOURER	0,5272	1.977,12	2.372,54	3.954,24	4.745,09
BMW	218I 1.5 136CV CABRIO	0,6600	2.475,03	2.970,03	4.950,05	5.940,06
BMW	218I 1.5 136CV COUPÉ	0,6713	2.517,25	3.020,70	5.034,50	6.041,39
BMW	218I 1.5 136CV COUPÉ EURO6	0,5634	2.112,76	2.535,31	4.225,52	5.070,63
BMW	218I 1.5 136CV GRAN TOURER	0,5476	2.053,48	2.464,17	4.106,96	4.928,35
BMW	218I 1.5 140CV ACTIVE TOURER	0,5526	2.072,35	2.486,82	4.144,70	4.973,63
BMW	218I 1.5 140CV GRAN COUPÉ	0,5900	2.212,32	2.654,78	4.424,63	5.309,56
BMW	218I 1.5 140CV GRAN TOURER	0,5727	2.147,48	2.576,97	4.294,96	5.153,95
BMW	220I 2.0 178CV ACTIVE TOURER	0,5936	2.225,82	2.670,99	4.451,65	5.341,98
BMW	220I 2.0 184CV CABRIO	0,7084	2.656,40	3.187,68	5.312,80	6.375,36
BMW	220I 2.0 184CV COUPÉ EURO6	0,6254	2.345,21	2.814,25	4.690,42	5.628,50
BMW	220I 2.0 190CV ACTIVE TOURER	0,5893	2.210,05	2.652,06	4.420,10	5.304,11
BMW	220I 2.0 190CV GRAN TOURER	0,6169	2.313,40	2.776,08	4.626,80	5.552,15
BMW	220I 2.0 192CV ACTIVE TOURER	0,6046	2.267,19	2.720,63	4.534,39	5.441,27
BMW	220I 2.0 192CV GRAN TOURER	0,6049	2.268,40	2.722,08	4.536,80	5.444,15
BMW	225I 2.0 231CV ACTIVE TOURER	0,6621	2.482,74	2.979,29	4.965,48	5.958,58
BMW	225I XDRIVE 2.0 231CV ACTIVE TOURER	0,6870	2.576,30	3.091,56	5.152,61	6.183,13
BMW	228I 2.0 245CV CABRIO	0,7288	2.733,14	3.279,77	5.466,28	6.559,53
BMW	228I 2.0 245CV COUPÉ EURO6	0,7085	2.656,89	3.188,27	5.313,78	6.376,54
BMW	230I 2.0 252CV MSPORT CABRIO	0,8028	3.010,67	3.612,80	6.021,33	7.225,60
BMW	235I 3.0 326CV COUPÉ M EURO6	0,8444	3.166,50	3.799,80	6.333,01	7.599,61
BMW	235XI 3.0 326CV COUPÉ EURO6	0,8546	3.204,61	3.845,53	6.409,22	7.691,06
BMW	318I 1.5 136CV	0,5652	2.119,32	2.543,18	4.238,64	5.086,37
BMW	318I 2.0 156CV	0,6700	2.512,35	3.014,82	5.024,69	6.029,63
BMW	318I 2.0 TOURING 156CV	0,6938	2.601,75	3.122,10	5.203,51	6.244,21
BMW	318I TOURING 1.5 136CV	0,5850	2.193,82	2.632,59	4.387,64	5.265,17
BMW	320I 2.0 184CV BERLINA 2019	0,7262	2.723,23	3.267,87	5.446,46	6.535,75
BMW	320I TOURING 2.0 184CV	0,7469	2.800,78	3.360,94	5.601,56	6.721,88
BMW	320I XDRIVE 2.0 184CV BERLINA 2019	0,7544	2.828,94	3.394,73	5.657,88	6.789,46
BMW	320IA 2.0 184CV GRAN TURISMO	0,7124	2.671,68	3.206,01	5.343,35	6.412,02
BMW	320IA XDRIVE 2.0 184CV GRAN TURISMO	0,7352	2.757,11	3.308,54	5.514,23	6.617,07
BMW	330I 2.0 258CV	0,8069	3.026,03	3.631,23	6.052,05	7.262,46
BMW	330I 2.0 245CV MY2023	0,8339	3.126,97	3.752,37	6.253,94	7.504,73
BMW	330I TOURING 2.0 258CV	0,8245	3.091,73	3.710,07	6.183,45	7.420,14
BMW	330I XDRIVE 2.0 258CV 2019	0,8356	3.133,33	3.759,99	6.266,66	7.519,99
BMW	330I XDRIVE TOURING 2.0 258CV	0,8510	3.191,13	3.829,35	6.382,25	7.658,70
BMW	335I 3.0 306CV GRAN TURISMO	0,8176	3.066,16	3.679,39	6.132,32	7.358,78
BMW	340I 3.0 326CV	0,7680	2.879,85	3.455,82	5.759,70	6.911,64
BMW	340I XDRIVE 3.0 326CV	0,7916	2.968,49	3.562,19	5.936,99	7.124,38
BMW	340IA 3.0 326CV GRAN TURISMO	0,8308	3.115,36	3.738,43	6.230,72	7.476,86
BMW	340IA 3.0 XDRIVE 326CV GRAN TURISMO	0,8553	3.207,35	3.848,81	6.414,69	7.697,63
BMW	340IA TOURING 3.0 326CV	0,7802	2.925,71	3.510,86	5.851,43	7.021,71
BMW	340IA XDRIVE TOURING 3.0 326CV	0,8077	3.028,91	3.634,69	6.057,82	7.269,38
BMW	420I 2021 2.0 184CV GRAN COUPÉ	0,8847	3.317,63	3.981,15	6.635,25	7.962,30
BMW	420I CABRIO 2.0 184CV	0,7325	2.746,85	3.296,22	5.493,71	6.592,45
BMW	420I GRAN COUPÉ 2.0 184CV	0,6725	2.522,03	3.026,44	5.044,07	6.052,88
BMW	430I 2.0 252CV CABRIO	0,7994	2.997,58	3.597,09	5.995,16	7.194,19
BMW	430I 2.0 252CV COUPÉ	0,7357	2.758,82	3.310,58	5.517,64	6.621,17
BMW	430I 2.0 252CV GRAN COUPÉ	0,7186	2.694,69	3.233,63	5.389,39	6.467,27
BMW	430I CABRIO 2.0 252CV	0,7906	2.964,86	3.557,83	5.929,71	7.115,65
BMW	430I CABRIO 2021 2.0 258CV	0,8477	3.178,71	3.814,46	6.357,43	7.628,91
BMW	430I COUPÉ 2.0 258CV	0,7713	2.892,32	3.470,78	5.784,63	6.941,56
BMW	430I GRAN COUPÉ 2.0 252CV	0,7366	2.762,14	3.314,57	5.524,28	6.629,14
BMW	440I XDRIVE 3.0 326CV CABRIO	0,9220	3.457,61	4.149,13	6.915,22	8.298,26
BMW	440I XDRIVE 3.0 326CV COUPÉ	0,8723	3.271,19	3.925,43	6.542,39	7.850,86
BMW	440I XDRIVE 3.0 326CV GRAN COUPÉ	0,8584	3.218,92	3.862,71	6.437,84	7.725,41

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	440I XDRIVE COUPÉ 3.0 326CV	0,8769	3.288,29	3.945,95	6.576,58	7.891,89
BMW	440I XDRIVE GRAN COUPÉ 3.0 326CV	0,8811	3.304,09	3.964,91	6.608,18	7.929,82
BMW	520I 2.0 184CV BERLINA	0,7358	2.759,13	3.310,96	5.518,27	6.621,92
BMW	520I TOURING 2.0 184CV SW	0,7592	2.847,10	3.416,52	5.694,20	6.833,04
BMW	530I 2.0 XDRIVE 252CV BERLINA	0,8038	3.014,09	3.616,90	6.028,17	7.233,80
BMW	530I TOURING XDRIVE 2.0 252CV SW	0,8378	3.141,56	3.769,88	6.283,13	7.539,75
BMW	535I TOURING XDRIVE 3.0 306CV SW	0,8924	3.346,37	4.015,64	6.692,73	8.031,28
BMW	535I XDRIVE GRAN TURISMO 3.0 306CV	0,9388	3.520,34	4.224,40	7.040,67	8.448,80
BMW	540I 3.0 XDRIVE 340CV BERLINA	0,9056	3.395,87	4.075,05	6.791,75	8.150,09
BMW	630I GT 2.0 258CV	0,8475	3.178,13	3.813,76	6.356,27	7.627,52
BMW	640I 3.0 L6 320CV CABRIO	1,1293	4.234,75	5.081,70	8.469,50	10.163,39
BMW	640I 3.0 L6 320CV COUPÉ	1,0626	3.984,72	4.781,67	7.969,45	9.563,34
BMW	640I GT XDRIVE 3.0 340CV	0,9734	3.650,37	4.380,45	7.300,75	8.760,90
BMW	640I XDRIVE 3.0 L6 320CV CABRIO	1,1628	4.360,68	5.232,82	8.721,36	10.465,63
BMW	640I XDRIVE 3.0 L6 320CV COUPÉ	1,0958	4.109,40	4.931,28	8.218,81	9.862,57
BMW	750I 4.4 450CV	1,2178	4.566,89	5.480,27	9.133,79	10.960,54
BMW	750I XDRIVE 4.4 450CV	1,2522	4.695,59	5.634,71	9.391,19	11.269,42
BMW	840I 3.0 340CV CABRIO	1,2353	4.632,27	5.558,72	9.264,54	11.117,45
BMW	840I 3.0 340CV COUPÉ	1,1777	4.416,42	5.299,70	8.832,84	10.599,41
BMW	840I XDRIVE 3.0 340CV CABRIO	1,2695	4.760,77	5.712,93	9.521,54	11.425,85
BMW	840I XDRIVE 3.0 340CV COUPÉ	1,2109	4.540,98	5.449,17	9.081,95	10.898,34
BMW	M135 I 2.0 XDRIVE 306CV	0,8134	3.050,42	3.660,50	6.100,84	7.321,01
BMW	M140I 3.0 340CV	0,7468	2.800,38	3.360,46	5.600,76	6.720,91
BMW	M140I 3.0 XDRIVE 340CV	0,7665	2.874,49	3.449,39	5.748,98	6.898,77
BMW	M2 3.0 370CV COUPÉ	0,9248	3.467,97	4.161,57	6.935,95	8.323,14
BMW	M2 3.0 COMPETITION 410CV COUPÉ	1,0103	3.788,61	4.546,34	7.577,23	9.092,67
BMW	M235I 3.0 326CV CABRIO	0,8298	3.111,93	3.734,32	6.223,87	7.468,64
BMW	M235I XDRIVE 2.0 306CV GRAN COUPÉ	0,7849	2.943,51	3.532,21	5.887,01	7.064,42
BMW	M235I XDRIVE 3.0 326CV CABRIO	0,8799	3.299,52	3.959,43	6.599,05	7.918,86
BMW	M235I XDRIVE 3.0 326CV COUPÉ	0,8171	3.064,13	3.676,96	6.128,27	7.353,92
BMW	M240I 3.0 340CV CABRIO	0,9171	3.438,96	4.126,76	6.877,93	8.253,51
BMW	M240I 3.0 340CV COUPÉ	0,8195	3.073,22	3.687,86	6.146,44	7.375,73
BMW	M240I 3.0 340CV XDRIVE CABRIO	0,8816	3.305,88	3.967,05	6.611,75	7.934,10
BMW	M240I 3.0 340CV XDRIVE COUPÉ	0,8404	3.151,45	3.781,74	6.302,90	7.563,48
BMW	M340I XDRIVE TOURING 3.0 374CV	0,9590	3.596,24	4.315,49	7.192,48	8.630,97
BMW	M4 3.0 431CV COUPÉ	1,0808	4.052,92	4.863,50	8.105,84	9.727,00
BMW	M4 3.0 500CV GTS COUPÉ	1,5769	5.913,23	7.095,87	11.826,46	14.191,75
BMW	M4 CABRIO 3.0 430CV	1,1588	4.345,41	5.214,49	8.690,81	10.428,98
BMW	M4 COUPÉ 3.0 430CV	1,0985	4.119,54	4.943,44	8.239,07	9.886,89
BMW	M850I 4.4 XDRIVE 530CV	1,5074	5.652,59	6.783,10	11.305,17	13.566,20
BMW	X1 SDRIVE 18I 1.5 136CV	0,5451	2.044,28	2.453,13	4.088,55	4.906,26
BMW	X1 SDRIVE 18I 1.5 136CV	0,5226	1.959,71	2.351,66	3.919,43	4.703,31
BMW	X1 SDRIVE 18I 1.5 140CV	0,5469	2.051,03	2.461,23	4.102,05	4.922,46
BMW	X1 SDRIVE 20I 2.0 178CV	0,6289	2.358,28	2.829,93	4.716,56	5.659,87
BMW	X1 SDRIVE 20I 2.0 192CV	0,6356	2.383,53	2.860,24	4.767,07	5.720,48
BMW	X2 SDRIVE 18I 1.5 136CV	0,6014	2.255,22	2.706,26	4.510,43	5.412,52
BMW	X2 SDRIVE 18I 1.5 140CV	0,5526	2.072,21	2.486,65	4.144,42	4.973,30
BMW	X2 SDRIVE 20I 2.0 178CV	0,6942	2.603,40	3.124,08	5.206,80	6.248,16
BMW	X2 SDRIVE 20I 2.0 192CV	0,6413	2.404,71	2.885,66	4.809,43	5.771,31
BMW	X2 XDRIVE M35I 2.0 306CV	0,8818	3.306,69	3.968,03	6.613,38	7.936,06
BMW	X3 M 3.0 480CV	1,1886	4.457,40	5.348,88	8.914,80	10.697,76
BMW	X3 XDRIVE 20I 2.0 184CV	0,8313	3.117,35	3.740,82	6.234,71	7.481,65
BMW	X3 XDRIVE 30I 2.0 252CV	0,7984	2.993,94	3.592,73	5.987,88	7.185,46
BMW	X3 XDRIVE M40I 3.0 360CV	0,9701	3.637,85	4.365,42	7.275,71	8.730,85
BMW	X4 XDRIVE 20I 2.0 184CV MY2018	0,8790	3.296,39	3.955,67	6.592,79	7.911,34
BMW	X4 XDRIVE 30I 2.0 252CV	0,9494	3.560,24	4.272,28	7.120,47	8.544,56
BMW	X4 XDRIVE M40I 3.0 353CV	1,0171	3.814,12	4.576,94	7.628,24	9.153,88
BMW	X4 XDRIVE M40IA 3.0 360CV	0,9975	3.740,71	4.488,85	7.481,42	8.977,71
BMW	X5 M 4.4 575CV	1,4877	5.578,91	6.694,70	11.157,83	13.389,39
BMW	X5 M50I 4.4 530CV	1,3825	5.184,21	6.221,05	10.368,42	12.442,10
BMW	X5 XDRIVE 35I 3.0 306CV	0,9601	3.600,45	4.320,54	7.200,89	8.641,07
BMW	X5 XDRIVE 40I 3.0 340CV	1,0075	3.778,19	4.533,83	7.556,38	9.067,65
BMW	X5 XDRIVE 50I 4.4 450CV	1,1974	4.490,38	5.388,46	8.980,76	10.776,92
BMW	X6 M 4.4 575CV EURO6	1,5127	5.672,54	6.807,05	11.345,09	13.614,10
BMW	X6 M50I 4.4 530CV	1,4857	5.571,41	6.685,70	11.142,83	13.371,39
BMW	X6 XDRIVE 35I 3.0 306CV EURO6	1,0072	3.777,09	4.532,51	7.554,18	9.065,02
BMW	X6 XDRIVE 40I 3.0 340CV	1,0563	3.961,23	4.753,48	7.922,47	9.506,96
BMW	X6 XDRIVE 50I 4.4 450CV	1,1707	4.390,26	5.268,31	8.780,51	10.536,62
BMW	X7 XDRIVE 40I 340CV	1,1719	4.394,79	5.273,75	8.789,58	10.547,50
BMW	X7 XDRIVE M50I 4.4 530CV	1,6168	6.062,85	7.275,42	12.125,71	14.550,85
BMW	Z4 M40I 3.0 340CV	1,0448	3.918,10	4.701,72	7.836,20	9.403,43
BMW	Z4 SDRIVE 2.0 197CV	0,7596	2.848,59	3.418,30	5.697,17	6.836,61
BMW	Z4 SDRIVE 2.0 258CV	0,8470	3.176,29	3.811,55	6.352,58	7.623,09
CIRELLI MOTOR COMPANY	CIRELLI 5 1.5T 197CV	0,5928	2.223,18	2.667,82	4.446,36	5.335,63

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CIRELLI MOTOR COMPANY	CIRELLI 7 1.5T 197CV	0,6129	2.298,54	2.758,25	4.597,09	5.516,51
CITROEN	BERLINGO MULTISPACE 1.6 95CV	0,4657	1.746,34	2.095,61	3.492,68	4.191,22
CITROEN	C1 1.0 VTI 72CV	0,3364	1.261,50	1.513,80	2.522,99	3.027,59
CITROEN	C1 1.0 VTI 68CV MY2014	0,3429	1.285,85	1.543,02	2.571,70	3.086,04
CITROEN	C1 1.2 VTI 82CV MY2014	0,3703	1.388,45	1.666,14	2.776,90	3.332,28
CITROEN	C1 AIRSCAPE 1.0 VTI 72CV	0,3649	1.368,25	1.641,90	2.736,50	3.283,80
CITROEN	C1 AIRSCAPE 1.0 VTI 68CV MY2014	0,3642	1.365,88	1.639,05	2.731,76	3.278,11
CITROEN	C1 AIRSCAPE 1.2 VTI 82CV MY2014	0,3795	1.423,18	1.707,82	2.846,36	3.415,64
CITROEN	C3 AIRCROSS 1.2 PURETECH 110CV	0,4703	1.763,59	2.116,31	3.527,18	4.232,62
CITROEN	C3 AIRCROSS 1.2 PURETECH 82CV	0,3872	1.452,07	1.742,49	2.904,14	3.484,97
CITROEN	C3 AIRCROSS 1.2 PURETECH S&S 130CV	0,4983	1.868,56	2.242,27	3.737,12	4.484,54
CITROEN	C3 III 1.2 110CV	0,4650	1.743,80	2.092,55	3.487,59	4.185,11
CITROEN	C3 III 1.2 68CV	0,3688	1.383,10	1.659,72	2.766,20	3.319,43
CITROEN	C3 III 1.2 82CV	0,4418	1.656,78	1.988,14	3.313,57	3.976,28
CITROEN	C3 PICASSO 1.2 110CV	0,4242	1.590,65	1.908,77	3.181,29	3.817,55
CITROEN	C3 PICASSO 1.4 VTI 95CV	0,4577	1.716,20	2.059,43	3.432,39	4.118,87
CITROEN	C4 1.2 110CV	0,4271	1.601,46	1.921,76	3.202,93	3.843,51
CITROEN	C4 CACTUS 1.2 VTI 75CV	0,4009	1.503,42	1.804,11	3.006,85	3.608,22
CITROEN	C4 CACTUS 1.2 VTI 82CV	0,4158	1.559,24	1.871,08	3.118,47	3.742,16
CITROEN	C4 CACTUS PURETECH 1.2 110CV	0,4462	1.673,27	2.007,93	3.346,55	4.015,85
CITROEN	C4 CACTUS PURETECH 1.2 S&S 130CV	0,4882	1.830,58	2.196,69	3.661,16	4.393,39
CITROEN	C4 GRAN PICASSO 1.2 130CV	0,5142	1.928,33	2.313,99	3.856,66	4.627,99
CITROEN	C4 GRAN PICASSO 1.6 THP 165CV	0,5722	2.145,74	2.574,88	4.291,47	5.149,76
CITROEN	C4 PICASSO 1.2 130CV	0,4973	1.864,91	2.237,89	3.729,82	4.475,78
CITROEN	C4 PICASSO 1.6 THP 165CV	0,5608	2.102,90	2.523,47	4.205,79	5.046,95
CITROEN	C4 SPACETOURER 1.2 130CV	0,4976	1.866,00	2.239,20	3.732,01	4.478,41
CITROEN	C4 SPACETOURER 1.6 180CV	0,5481	2.055,48	2.466,58	4.110,96	4.933,15
CITROEN	C4 SPACETOURER 1.6 THP 165CV	0,5591	2.096,67	2.516,00	4.193,34	5.032,01
CITROEN	C4 SPACETOURER PURETECH 1.2 130CV	0,5280	1.979,91	2.375,89	3.959,82	4.751,78
CITROEN	C5 AIRCROSS 1.6 PURETECH 180CV	0,5774	2.165,21	2.598,26	4.330,43	5.196,51
CITROEN	C5 X 1.2 PURETECH 130CV	0,6184	2.319,16	2.782,99	4.638,32	5.565,98
CITROEN	C5 X 1.6 PURETECH 180CV	0,6341	2.378,06	2.853,67	4.756,11	5.707,33
CITROEN	C-ELYSEE 1.2 82CV	0,3931	1.473,98	1.768,77	2.947,96	3.537,55
CITROEN	GRAND C4 SPACETOURER 1.2 130CV	0,5112	1.917,09	2.300,51	3.834,18	4.601,02
CITROEN	GRAND C4 SPACETOURER 1.6 165CV	0,5705	2.139,26	2.567,11	4.278,51	5.134,21
CITROEN	GRAND C4 SPACETOURER PURETECH 1.2 130CV	0,5501	2.062,80	2.475,36	4.125,61	4.950,73
CUPRA	FORMENTOR 2020 2.0 TSI 245CV	0,7655	2.870,69	3.444,83	5.741,38	6.889,65
CUPRA	FORMENTOR 2020 2.0 TSI 4DRIVE 310CV	0,8361	3.135,49	3.762,59	6.270,98	7.525,18
CUPRA	FORMENTOR 2020 2.0 TSI - 4DRIVE 190CV	0,7133	2.674,99	3.209,99	5.349,98	6.419,97
CUPRA	FORMENTOR 2020 2.5 TSI 4DRIVE 390CV	0,9876	3.703,62	4.444,34	7.407,23	8.888,68
CUPRA	LEON 1.5 TSI 150CV	0,6028	2.260,38	2.712,46	4.520,76	5.424,91
CUPRA	LEON 2.0 TSI 190CV	0,6550	2.456,35	2.947,62	4.912,70	5.895,23
CUPRA	LEON 2.0 TSI 245CV	0,7027	2.634,94	3.161,93	5.269,88	6.323,85
CUPRA	LEON 2.0 TSI 300CV	0,7598	2.849,15	3.418,98	5.698,30	6.837,96
CUPRA	LEON SPORTSTOURER 1.5 TSI 150CV	0,6241	2.340,35	2.808,42	4.680,70	5.616,84
CUPRA	LEON SPORTSTOURER 2.0 TSI 190CV	0,6671	2.501,78	3.002,13	5.003,55	6.004,26
CUPRA	LEON SPORTSTOURER 2.0 TSI 245CV	0,7144	2.678,86	3.214,63	5.357,72	6.429,26
CUPRA	LEON SPORTSTOURER 2.0 TSI 310CV	0,8173	3.065,03	3.678,03	6.130,05	7.356,06
DACIA	DUSTER 1.0 TCE 100CV 4X2	0,3641	1.365,32	1.638,38	2.730,63	3.276,76
DACIA	DUSTER 1.0 TCE 90CV 4X2	0,3992	1.497,06	1.796,47	2.994,11	3.592,94
DACIA	DUSTER 1.2 TCE 125CV 4X2	0,4079	1.529,79	1.835,75	3.059,59	3.671,51
DACIA	DUSTER 1.2 TCE S&S 125CV 4X4	0,4274	1.602,85	1.923,42	3.205,70	3.846,84
DACIA	DUSTER 1.3 TCE 130CV 4X2	0,4240	1.589,86	1.907,83	3.179,72	3.815,67
DACIA	DUSTER 1.3 TCE 130CV 4X4	0,4434	1.662,62	1.995,14	3.325,24	3.990,29
DACIA	DUSTER 1.3 TCE 150CV	0,5028	1.885,51	2.262,61	3.771,02	4.525,22
DACIA	DUSTER 1.3 TCE 150CV 4X2	0,4312	1.617,10	1.940,52	3.234,20	3.881,04
DACIA	DUSTER 1.3 TCE 150CV 4X4	0,4570	1.713,70	2.056,44	3.427,40	4.112,88
DACIA	DUSTER 1.6 115CV 4X2	0,4174	1.565,31	1.878,37	3.130,62	3.756,74
DACIA	DUSTER 1.6 115CV 4X4	0,4782	1.793,21	2.151,85	3.586,42	4.303,70
DACIA	DUSTER 1.6 115CV S&S 4X2 MY2018	0,4131	1.549,00	1.858,80	3.098,00	3.717,60
DACIA	DUSTER 1.6 115CV S&S 4X4 MY2018	0,4401	1.650,51	1.980,62	3.301,03	3.961,23
DACIA	LODGY 1.2 TCE 115CV	0,4065	1.524,42	1.829,30	3.048,84	3.658,61
DACIA	LODGY 1.6 100CV 5 POSTI	0,3987	1.495,26	1.794,31	2.990,51	3.588,62
DACIA	LODGY 1.6 100CV 7 POSTI	0,4061	1.522,98	1.827,57	3.045,95	3.655,14
DACIA	LODGY STEPWAY 1.2 TCE 115CV	0,4081	1.530,43	1.836,52	3.060,86	3.673,04
DACIA	LOGAN MCV 0.9 TCE 90CV S&S	0,3484	1.306,56	1.567,87	2.613,11	3.135,74
DACIA	LOGAN MCV 0.9 TCE 90CV	0,3477	1.304,00	1.564,79	2.607,99	3.129,59
DACIA	LOGAN MCV 0.9 TCE STEPWAY 90CV	0,3736	1.401,12	1.681,34	2.802,23	3.362,68
DACIA	LOGAN MCV 1.0 SCE 75CV	0,3410	1.278,67	1.534,40	2.557,34	3.068,80
DACIA	SANDERO 0.9 TCE 90CV S&S	0,3353	1.257,51	1.509,02	2.515,03	3.018,03
DACIA	SANDERO 1.0 SCE 75CV	0,3283	1.231,24	1.477,49	2.462,48	2.954,98
DACIA	SANDERO STEPWAY 0.9 TCE 90CV	0,3654	1.370,08	1.644,10	2.740,16	3.288,20
DACIA	SANDERO STEPWAY 1.0 SCE 75CV	0,3460	1.297,49	1.556,99	2.594,98	3.113,97
DFSK	GLORY 500 1.5 116CV	0,4929	1.848,39	2.218,06	3.696,77	4.436,13

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
DR AUTOMOBILES	CITY CROSS 1.3 83CV	0,3977	1.491,56	1.789,87	2.983,12	3.579,74
DR AUTOMOBILES	DR 7 1.5 T 160CV	0,6225	2.334,42	2.801,30	4.668,84	5.602,61
DR AUTOMOBILES	DR EVO 1.6 126CV	0,4540	1.702,58	2.043,09	3.405,15	4.086,18
DR AUTOMOBILES	DR F35 1.5 156CV	0,5295	1.985,74	2.382,89	3.971,48	4.765,78
DR AUTOMOBILES	DR0 1.0 70CV	0,3248	1.217,96	1.461,55	2.435,91	2.923,09
DR AUTOMOBILES	DR3 S1 1.5 106CV	0,4400	1.650,11	1.980,14	3.300,23	3.960,27
DR AUTOMOBILES	DR3 S2 1.5 115CV	0,4611	1.729,22	2.075,06	3.458,43	4.150,12
DR AUTOMOBILES	DR4 1.6 115CV	0,4694	1.760,28	2.112,34	3.520,56	4.224,67
DR AUTOMOBILES	DR4 2022 1.5 116CV	0,5329	1.998,23	2.397,87	3.996,45	4.795,74
DR AUTOMOBILES	DR4 2022 1.5 TURBO DCT 154CV	0,5545	2.079,24	2.495,08	4.158,47	4.990,17
DR AUTOMOBILES	DR5 1.6 126CV	0,4529	1.698,41	2.038,09	3.396,82	4.076,18
DR AUTOMOBILES	DR5 2.0 139CV 4WD	0,5092	1.909,43	2.291,31	3.818,85	4.582,62
DR AUTOMOBILES	DR6 1.5 TURBO 150CV	0,4864	1.823,97	2.188,77	3.647,95	4.377,54
DS	DS3 1.2 82CV	0,4032	1.512,09	1.814,51	3.024,18	3.629,02
DS	DS3 1.2 CROSSBACK PURETECH 100CV	0,4920	1.845,00	2.214,00	3.690,01	4.428,01
DS	DS3 1.2 CROSSBACK PURETECH 130CV AUT	0,5272	1.976,94	2.372,33	3.953,88	4.744,66
DS	DS3 1.2 CROSSBACK PURETECH 155CV AUT	0,5860	2.197,62	2.637,14	4.395,24	5.274,29
DS	DS3 1.2 PURETECH 130CV	0,4391	1.646,66	1.976,00	3.293,33	3.951,99
DS	DS3 1.2 PURETECH 110CV MY2017	0,4261	1.597,93	1.917,51	3.195,86	3.835,03
DS	DS3 1.2 PURETECH 110CV CABRIO MY2017	0,4543	1.703,63	2.044,35	3.407,26	4.088,71
DS	DS3 1.2 PURETECH 130CV CABRIO	0,4672	1.751,84	2.102,20	3.503,67	4.204,40
DS	DS3 1.6 PERFORMANCE 208CV	0,5426	2.034,62	2.441,54	4.069,24	4.883,09
DS	DS3 1.6 PERFORMANCE 208CV CABRIO	0,5643	2.116,03	2.539,24	4.232,06	5.078,48
DS	DS3 1.6 THP 165CV	0,4955	1.858,25	2.229,90	3.716,51	4.459,81
DS	DS3 1.6 THP 165CV CABRIO	0,5189	1.945,93	2.335,11	3.891,86	4.670,23
DS	DS4 1.2 PURETECH 131CV MY2017	0,4953	1.857,51	2.229,01	3.715,01	4.458,02
DS	DS4 1.6 THP 165CV	0,5184	1.943,93	2.332,72	3.887,87	4.665,44
DS	DS4 2021 1.2 130CV	0,6049	2.268,38	2.722,05	4.536,75	5.444,10
DS	DS4 2021 1.6 180CV	0,6408	2.402,90	2.883,48	4.805,81	5.766,97
DS	DS5 1.6 THP 165CV	0,5816	2.180,86	2.617,03	4.361,72	5.234,07
DS	DS5 1.6 THP 210CV	0,6318	2.369,17	2.843,01	4.738,34	5.686,01
DS	DS7 1.2 CROSSBACK 130CV AUT	0,5545	2.079,56	2.495,47	4.159,12	4.990,94
DS	DS7 1.2 CROSSBACK PURETECH 130CV	0,5187	1.945,18	2.334,22	3.890,36	4.668,44
DS	DS7 1.6 CROSSBACK PURETECH 180CV	0,6533	2.449,80	2.939,76	4.899,59	5.879,51
DS	DS7 1.6 CROSSBACK PURETECH 225CV	0,6230	2.336,08	2.803,29	4.672,16	5.606,59
FERRARI	488 GTB 670CV	2,0505	7.689,46	9.227,35	15.378,92	18.454,71
FERRARI	F12 BERLINETTA 6.3 740CV	2,6583	9.968,49	11.962,18	19.936,97	23.924,37
FERRARI	GTC4 LUSSO 6.3 689CV	2,6324	9.871,68	11.846,01	19.743,35	23.692,02
FIAT	124 SPIDER 1.4 MULTIAIR 140CV	0,5592	2.096,93	2.516,32	4.193,87	5.032,64
FIAT	500 0.9 TWINAIR 85CV	0,3710	1.391,34	1.669,61	2.782,68	3.339,22
FIAT	500 0.9 TWINAIR TURBO 105CV	0,4100	1.537,63	1.845,16	3.075,26	3.690,32
FIAT	500 1.2 69CV	0,3782	1.418,41	1.702,09	2.836,82	3.404,19
FIAT	500 1.2 DUALOGIC 69CV	0,3941	1.477,80	1.773,36	2.955,61	3.546,73
FIAT	500C 0.9 TWINAIR 85CV	0,3984	1.494,09	1.792,90	2.988,17	3.585,81
FIAT	500C 0.9 TWINAIR TURBO 105CV	0,4381	1.642,81	1.971,37	3.285,62	3.942,74
FIAT	500C 1.2 69CV	0,4064	1.524,11	1.828,93	3.048,22	3.657,86
FIAT	500C 1.2 DUALOGIC 69CV CABRIO	0,4159	1.559,59	1.871,51	3.119,18	3.743,01
FIAT	500L 1.4 95CV	0,4606	1.727,30	2.072,75	3.454,59	4.145,51
FIAT	500L 1.4 S&S 95CV	0,4964	1.861,35	2.233,62	3.722,70	4.467,24
FIAT	500L WAGON 09 TWINAIR 105CV	0,4285	1.606,71	1.928,05	3.213,41	3.856,10
FIAT	500X 1.0 T3 120CV	0,4939	1.852,11	2.222,53	3.704,21	4.445,06
FIAT	500X 1.3 T4 150CV	0,5009	1.878,22	2.253,86	3.756,44	4.507,72
FIAT	500X 1.4 MULTIAIR 140CV	0,4836	1.813,37	2.176,04	3.626,74	4.352,09
FIAT	500X 1.4 MULTIAIR 170CV 4X4	0,5267	1.974,96	2.369,95	3.949,91	4.739,90
FIAT	500X 1.6 E-TORQ 110CV	0,4801	1.800,47	2.160,56	3.600,93	4.321,12
FIAT	PANDA 0.9 TWINAIR T 85CV	0,3566	1.337,23	1.604,68	2.674,46	3.209,36
FIAT	PANDA 0.9 TWINAIR T S&S 85CV 4X4	0,4011	1.503,95	1.804,74	3.007,90	3.609,48
FIAT	PANDA 1.2 69CV	0,3674	1.377,85	1.653,42	2.755,70	3.306,84
FIAT	PANDA 2021 0.9 85CV 4X4	0,4221	1.582,73	1.899,27	3.165,45	3.798,54
FIAT	PANDA CROSS 0.9 TWINAIR 90CV 4X4	0,4450	1.668,88	2.002,66	3.337,76	4.005,32
FIAT	PANDA CROSS 2021 0.9 85CV 4X4	0,4353	1.632,21	1.958,65	3.264,42	3.917,30
FIAT	PUNTO 1.2 8V 69CV	0,3999	1.499,81	1.799,77	2.999,62	3.599,54
FIAT	TIPO 1.0 100CV 5 PORTE	0,4786	1.794,71	2.153,65	3.589,42	4.307,30
FIAT	TIPO 1.4 120CV SW MY2016	0,4788	1.795,42	2.154,50	3.590,84	4.309,00
FIAT	TIPO 1.4 5PORTE 120CV	0,4614	1.730,33	2.076,39	3.460,66	4.152,79
FIAT	TIPO 1.4 5PORTE 95CV MY2016	0,4415	1.655,71	1.986,85	3.311,42	3.973,71
FIAT	TIPO 1.4 95CV MY2016	0,4315	1.618,28	1.941,93	3.236,56	3.883,87
FIAT	TIPO 1.4 95CV SW MY2016	0,4515	1.693,14	2.031,77	3.386,29	4.063,55
FIAT	TIPO STATION 1.0 100CV SW	0,4923	1.845,99	2.215,19	3.691,99	4.430,39
FORD	B-MAX 1.0 ECOBOOST 100CV	0,4247	1.592,78	1.911,33	3.185,55	3.822,66
FORD	B-MAX 1.0 ECOBOOST 125CV	0,4385	1.644,34	1.973,21	3.288,68	3.946,42
FORD	B-MAX 1.4 90CV PLUS	0,4485	1.681,76	2.018,11	3.363,51	4.036,21
FORD	B-MAX 1.6 105CV POWERSHIFT	0,4653	1.745,04	2.094,05	3.490,08	4.188,10
FORD	C MAX 1.5 ECOBOOST 150CV	0,5301	1.987,88	2.385,46	3.975,77	4.770,92

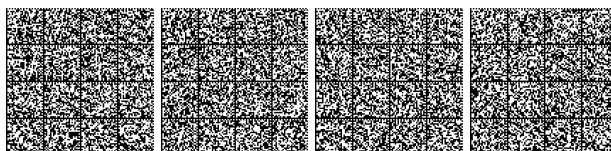
FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FORD	C-MAX PLUS 1.0 ECOBOOST 100CV	0,4435	1.662,95	1.995,54	3.325,90	3.991,08
FORD	C-MAX PLUS 1.0 ECOBOOST 125CV	0,4780	1.792,38	2.150,86	3.584,76	4.301,71
FORD	ECOSPORT 1.0 ECOBOOST 125CV	0,4234	1.587,85	1.905,42	3.175,70	3.810,84
FORD	ECOSPORT 1.0 ECOBOOST 140CV	0,4526	1.697,31	2.036,78	3.394,63	4.073,55
FORD	ECOSPORT 1.0 ECOBOOST S&S 100CV	0,4222	1.583,23	1.899,88	3.166,46	3.799,76
FORD	ECOSPORT 1.0 ECOBOOST S&S 125CV	0,4704	1.763,94	2.116,73	3.527,89	4.233,47
FORD	ECOSPORT 1.0 ECOBOOST S&S 140CV	0,4412	1.654,44	1.985,32	3.308,87	3.970,65
FORD	ECOSPORT 1.5 110CV	0,4488	1.683,02	2.019,62	3.366,03	4.039,24
FORD	EDGE 2.0 ECOBLUE 150CV	0,6975	2.615,76	3.138,91	5.231,52	6.277,82
FORD	FIESTA 1.0 125CV ECOBOOST	0,4350	1.631,14	1.957,37	3.262,28	3.914,73
FORD	FIESTA 1.0 ECOBOOST 86CV	0,4140	1.552,50	1.863,00	3.104,99	3.725,99
FORD	FIESTA 1.0 ECOBOOST 95CV	0,3939	1.476,96	1.772,35	2.953,91	3.544,70
FORD	FIESTA 1.0 ECOBOOST 125CV MY2017	0,4090	1.533,92	1.840,70	3.067,84	3.681,41
FORD	FIESTA 1.0 ECOBOOST 140CV MY2017	0,4275	1.603,25	1.923,90	3.206,50	3.847,80
FORD	FIESTA 1.0 PLUS 100CV MY2017	0,3805	1.426,93	1.712,31	2.853,86	3.424,63
FORD	FIESTA 1.1 75CV	0,4447	1.667,81	2.001,37	3.335,62	4.002,74
FORD	FIESTA 1.1 PLUS 70CV MY2017	0,3791	1.421,53	1.705,84	2.843,06	3.411,68
FORD	FIESTA 1.1 PLUS 85CV MY2017	0,3850	1.443,65	1.732,38	2.887,31	3.464,77
FORD	FIESTA 1.5 ST 200CV	0,5236	1.963,68	2.356,42	3.927,36	4.712,83
FORD	FIESTA 1.6 182CV ST	0,4922	1.845,80	2.214,96	3.691,61	4.429,93
FORD	FIESTA ST 1.6 200CV	0,5168	1.938,01	2.325,61	3.876,02	4.651,22
FORD	FOCUS 1.0 ECOBOOST 100CV	0,4227	1.585,24	1.902,29	3.170,48	3.804,57
FORD	FOCUS 1.0 ECOBOOST 100CV SW	0,4424	1.658,90	1.990,68	3.317,80	3.981,36
FORD	FOCUS 1.0 ECOBOOST 125CV	0,4779	1.791,99	2.150,39	3.583,98	4.300,78
FORD	FOCUS 1.0 ECOBOOST 125CV SW	0,4623	1.733,45	2.080,14	3.466,91	4.160,29
FORD	FOCUS 1.5 150CV ECOBOOST	0,5240	1.965,07	2.358,09	3.930,14	4.716,17
FORD	FOCUS 1.5 150CV STATION SW	0,5342	2.003,18	2.403,81	4.006,35	4.807,62
FORD	FOCUS IV 1.0 ECOBOOST 100CV	0,4600	1.725,04	2.070,05	3.450,08	4.140,09
FORD	FOCUS IV 1.0 ECOBOOST 125CV	0,4824	1.808,99	2.170,79	3.617,98	4.341,57
FORD	FOCUS IV 1.5 ECOBOOST 150CV	0,5231	1.961,66	2.354,00	3.923,33	4.707,99
FORD	FOCUS IV 2.3 ECOBOOST 280CV	0,7253	2.719,88	3.263,85	5.439,75	6.527,70
FORD	FOCUS IV STATION 1.0 ECOBOOST 100CV SW	0,4438	1.664,09	1.996,91	3.328,19	3.993,82
FORD	FOCUS IV STATION 1.0 ECOBOOST 125CV SW	0,4901	1.837,98	2.205,57	3.675,95	4.411,14
FORD	FOCUS IV STATION 1.5 ECOBOOST 150CV SW	0,5343	2.003,81	2.404,57	4.007,61	4.809,13
FORD	FOCUS ST 2.0 ECOBOOST 250CV	0,6175	2.315,64	2.778,77	4.631,29	5.557,55
FORD	FOCUS ST 2.0 ECOBOOST 250CV SW	0,6242	2.340,84	2.809,01	4.681,69	5.618,03
FORD	GALAXY 1.5 ECOBOOST 160CV	0,6134	2.300,28	2.760,34	4.600,57	5.520,68
FORD	GALAXY 2.0 ECOBOOST S&S 160CV	0,6359	2.384,63	2.861,56	4.769,27	5.723,12
FORD	GALAXY 2.0 ECOBOOST S&S AUT 240CV	0,7186	2.694,90	3.233,88	5.389,80	6.467,76
FORD	KA+ 1.2 70CV	0,3535	1.325,64	1.590,77	2.651,29	3.181,55
FORD	KA+ 1.2 86CV	0,3670	1.376,07	1.651,29	2.752,15	3.302,58
FORD	KA+ 1.2 TI 71CV	0,3492	1.309,66	1.571,59	2.619,32	3.143,18
FORD	KA+ 1.2 TI VCT 85CV	0,3632	1.361,83	1.634,19	2.723,66	3.268,39
FORD	KUGA 1.5 120CV 2WD ECOBOOST	0,4993	1.872,50	2.247,00	3.745,00	4.494,00
FORD	KUGA 1.5 150CV 2WD ECOBOOST	0,5391	2.021,72	2.426,06	4.043,44	4.852,13
FORD	KUGA 2019 1.5 ECOBOOST 120CV 2WD	0,5119	1.919,46	2.303,35	3.838,91	4.606,70
FORD	KUGA 2019 1.5 ECOBOOST 150CV 2WD	0,5250	1.968,90	2.362,68	3.937,81	4.725,37
FORD	MONDEO 1.5 160CV ECOBOOST	0,5511	2.066,52	2.479,82	4.133,04	4.959,65
FORD	MONDEO 1.5 ECOBOOST 165CV	0,5888	2.207,97	2.649,57	4.415,95	5.299,14
FORD	MONDEO 2.0 203CV ECOBOOST	0,6422	2.408,42	2.890,10	4.816,83	5.780,20
FORD	MONDEO 2.0 240CV ECOBOOST	0,6595	2.473,31	2.967,97	4.946,61	5.935,93
FORD	MONDEO STATION 1.5 160CV ECOBOOST	0,5601	2.100,46	2.520,55	4.200,92	5.041,11
FORD	MONDEO STATION 1.5 ECOBOOST 165CV SW	0,6228	2.335,41	2.802,49	4.670,81	5.604,98
FORD	MONDEO STATION 2.0 203CV ECOBOOST	0,6569	2.463,20	2.955,84	4.926,41	5.911,69
FORD	MONDEO STATION 2.0 240CV ECOBOOST	0,6708	2.515,64	3.018,77	5.031,29	6.037,54
FORD	MUSTANG 2021 5.0 V8 450CV CABRIO	1,0934	4.100,22	4.920,26	8.200,43	9.840,52
FORD	MUSTANG 2021 5.0 V8 450CV COUPÉ	1,0347	3.880,19	4.656,23	7.760,38	9.312,45
FORD	MUSTANG 2021 5.0 V8 460CV COUPÉ	1,0484	3.931,55	4.717,86	7.863,11	9.435,73
FORD	PUMA 2019 1.0 ECOBOOST 125CV	0,4560	1.709,88	2.051,86	3.419,76	4.103,71
FORD	PUMA 2019 1.5 ST 200CV	0,6575	2.465,69	2.958,83	4.931,38	5.917,65
FORD	S MAX 1.5 ECOBOOST 160CV	0,5795	2.172,96	2.607,56	4.345,93	5.215,11
FORD	S MAX 2.0 ECOBOOST 240CV	0,6710	2.516,28	3.019,54	5.032,57	6.039,08
FORD	S-MAX 1.5 ECOBOOST 165CV	0,6287	2.357,61	2.829,13	4.715,21	5.658,26
FORD	TOURNEO CONNECT 1.0 100CV	0,4499	1.687,06	2.024,47	3.374,12	4.048,94
FORD	TOURNEO COURIER 1.0 100CV	0,3955	1.483,21	1.779,85	2.966,42	3.559,71
HONDA	CIVIC 1.0 126CV	0,4910	1.841,41	2.209,69	3.682,82	4.419,38
HONDA	CIVIC 1.0 129CV	0,4587	1.720,08	2.064,10	3.440,16	4.128,19
HONDA	CIVIC 1.5 182CV	0,5794	2.172,71	2.607,25	4.345,41	5.214,49
HONDA	CIVIC 2.0 320CV TYPE-R	0,7429	2.785,94	3.343,13	5.571,88	6.686,25
HONDA	CR-V 1.5T 173CV	0,5251	1.969,22	2.363,06	3.938,43	4.726,12
HONDA	CR-V 1.5T AWD 173CV	0,5658	2.121,90	2.546,28	4.243,80	5.092,56
HONDA	CR-V 1.5T AWD 193CV	0,5985	2.244,52	2.693,43	4.489,04	5.386,85
HONDA	CR-V 2.0 I-VTEC 155CV 2WD	0,5598	2.099,28	2.519,13	4.198,55	5.038,26
HONDA	HR-V 1.5 VTEC 130 CV	0,4810	1.803,87	2.164,64	3.607,73	4.329,28

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

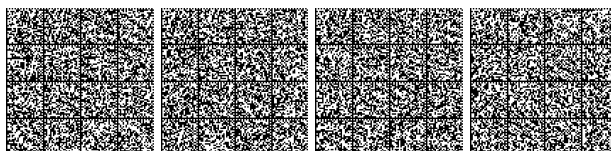
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
HONDA	HR-V 1.5 VTEC 182CV	0,5338	2.001,72	2.402,07	4.003,45	4.804,14
HONDA	JAZZ 1.3 102 CV	0,3973	1.489,99	1.787,99	2.979,98	3.575,97
HONDA	JAZZ 1.3 CVT 102 CV	0,3977	1.491,25	1.789,50	2.982,50	3.578,99
HONDA	JAZZ 1.5 130CV	0,4466	1.674,91	2.009,89	3.349,82	4.019,78
HYUNDAI	BAYON 1.2 MPI 84CV	0,4434	1.662,74	1.995,29	3.325,48	3.990,57
HYUNDAI	I10 1.0 MPI 66CV	0,3440	1.289,94	1.547,93	2.579,88	3.095,86
HYUNDAI	I10 1.0 MPI 66CV MY2014	0,3647	1.367,64	1.641,17	2.735,29	3.282,35
HYUNDAI	I10 1.2 MPI 87CV	0,4002	1.500,83	1.800,99	3.001,66	3.601,99
HYUNDAI	I10 1.2 MPI 87CV MY2014	0,4019	1.507,08	1.808,50	3.014,16	3.616,99
HYUNDAI	I10 2020 1.0 MPI 67CV	0,3950	1.481,34	1.777,60	2.962,67	3.555,21
HYUNDAI	I10 2020 1.0 MPI ECOPACK 67CV	0,3727	1.397,75	1.677,30	2.795,51	3.354,61
HYUNDAI	I20 1.0 T-GDI 100CV	0,3923	1.471,21	1.765,45	2.942,42	3.530,91
HYUNDAI	I20 1.0 T-GDI 100CV MY2018	0,4339	1.627,26	1.952,71	3.254,52	3.905,42
HYUNDAI	I20 1.2 75CV MY2015	0,4062	1.523,39	1.828,07	3.046,78	3.656,13
HYUNDAI	I20 1.2 75CV MY2018	0,4159	1.559,71	1.871,65	3.119,42	3.743,31
HYUNDAI	I20 1.2 84CV MY2015	0,3966	1.487,37	1.784,84	2.974,73	3.569,68
HYUNDAI	I20 1.2 84CV MY2018	0,4418	1.656,92	1.988,30	3.313,84	3.976,61
HYUNDAI	I20 2021 1.0 T-GDI 100CV	0,4656	1.746,00	2.095,20	3.492,00	4.190,40
HYUNDAI	I20 2021 1.2 MPI 84CV	0,4354	1.632,85	1.959,42	3.265,70	3.918,84
HYUNDAI	I20 2021 1.6 T-GDI 204CV	0,5928	2.223,18	2.667,81	4.446,35	5.335,62
HYUNDAI	I30 1.0 T-GDI 120CV	0,4358	1.634,34	1.961,21	3.268,68	3.922,42
HYUNDAI	I30 1.4 MPI 100CV	0,4494	1.685,35	2.022,42	3.370,70	4.044,83
HYUNDAI	I30 1.4 T-GDI 140CV	0,5096	1.911,03	2.293,23	3.822,05	4.586,46
HYUNDAI	I30 2.0 T-GDI 250CV	0,6382	2.393,36	2.872,04	4.786,73	5.744,07
HYUNDAI	I30 2.0 T-GDI 280CV	0,7454	2.795,35	3.354,42	5.590,70	6.708,84
HYUNDAI	I30 WAGON 1.0 T-GDI 120CV	0,4438	1.664,31	1.997,18	3.328,63	3.994,35
HYUNDAI	I30 WAGON 1.4 MPI 100CV	0,4585	1.719,27	2.063,13	3.438,55	4.126,26
HYUNDAI	I30 WAGON 1.4 T-GDI 140CV	0,4966	1.862,13	2.234,55	3.724,25	4.469,10
HYUNDAI	I40 1.6 135CV	0,5366	2.012,19	2.414,62	4.024,37	4.829,25
HYUNDAI	IX20 1.4 90CV	0,4337	1.626,35	1.951,62	3.252,71	3.903,25
HYUNDAI	IX20 1.6 MPI 125CV	0,4947	1.854,98	2.225,97	3.709,96	4.451,95
HYUNDAI	KONA 1.0 T-GDI 120CV	0,4360	1.634,99	1.961,99	3.269,99	3.923,98
HYUNDAI	KONA 1.0 T-GDI 120CV 2022	0,4647	1.742,77	2.091,32	3.485,54	4.182,64
HYUNDAI	KONA 1.6 T-GDI 4WD 177CV	0,5467	2.050,23	2.460,28	4.100,46	4.920,55
HYUNDAI	KONA 2024 1.0 120CV	0,5181	1.942,90	2.331,48	3.885,80	4.662,95
HYUNDAI	TUCSON 1.6 177CV 4WD	0,5989	2.246,01	2.695,21	4.492,02	5.390,42
HYUNDAI	TUCSON 1.6 GDI 132CV	0,5010	1.878,78	2.254,53	3.757,55	4.509,06
HYUNDAI	TUCSON 1.6 GDI 132CV MY2018	0,5501	2.063,04	2.475,65	4.126,08	4.951,30
HYUNDAI	TUCSON 1.6 T-GDI 177CV MY2018	0,6125	2.296,92	2.756,31	4.593,85	5.512,62
HYUNDAI	TUCSON 1.6 T-GDI 177CV 4WD MY2018	0,6659	2.497,31	2.996,77	4.994,62	5.993,54
HYUNDAI	TUCSON 2020 1.6 GDI 132CV	0,5317	1.993,86	2.392,63	3.987,71	4.785,26
HYUNDAI	TUCSON 2020 1.6 T-GDI 177CV	0,5960	2.234,83	2.681,80	4.469,66	5.363,60
INFINITI	Q30 1.6T 122CV	0,5233	1.962,22	2.354,66	3.924,44	4.709,32
INFINITI	Q30 1.6T 156CV	0,5752	2.157,06	2.588,47	4.314,12	5.176,94
INFINITI	Q30 1.6T 122CV MY2018	0,5238	1.964,28	2.357,13	3.928,55	4.714,26
INFINITI	Q30 1.6T 156CV MY2018	0,5687	2.132,66	2.559,19	4.265,32	5.118,38
INFINITI	Q30 2.0T 211CV 2WD MY2018	0,6395	2.397,97	2.877,57	4.795,94	5.755,13
INFINITI	Q30 2.0T 211CV 4WD MY2018	0,7003	2.626,14	3.151,37	5.252,28	6.302,74
INFINITI	Q30 2.0T AWD 211CV	0,6756	2.533,67	3.040,40	5.067,33	6.080,80
INFINITI	Q50 2.0T 211CV	0,7114	2.667,71	3.201,25	5.335,42	6.402,50
INFINITI	Q60 2.0T 211CV	0,7354	2.757,67	3.309,21	5.515,34	6.618,41
INFINITI	Q60 3.0T 405CV	0,9464	3.548,86	4.258,63	7.097,72	8.517,26
INFINITI	Q70 3.7 S 320CV	1,0273	3.852,23	4.622,67	7.704,46	9.245,35
INFINITI	QX30 2.0T 211CV AWD	0,7263	2.723,48	3.268,17	5.446,96	6.536,35
INFINITI	QX70 3.7 320CV ND	0,9574	3.590,07	4.308,09	7.180,15	8.616,18
INFINITI	QX70 5.0 390CV ND	1,1299	4.237,05	5.084,46	8.474,09	10.168,91
JAGUAR	E-PACE 2.0 200CV AWD	0,7297	2.736,41	3.283,70	5.472,83	6.567,39
JAGUAR	E-PACE 2.0 249CV AWD	0,7424	2.784,05	3.340,86	5.568,11	6.681,73
JAGUAR	E-PACE 2.0 300CV AWD	0,8280	3.105,01	3.726,01	6.210,02	7.452,03
JAGUAR	F-PACE 2.0 250CV AWD	0,7883	2.955,98	3.547,17	5.911,96	7.094,35
JAGUAR	F-PACE 2.0 300CV AWD	0,8273	3.102,54	3.723,05	6.205,08	7.446,10
JAGUAR	F-PACE 2019 2.0 250CV AWD	0,8437	3.163,82	3.796,58	6.327,63	7.593,16
JAGUAR	F-PACE 2019 2.0 300CV AWD	0,8541	3.202,90	3.843,48	6.405,80	7.686,96
JAGUAR	F-PACE 2019 5.0 V8 550CV AWD	1,3093	4.910,03	5.892,03	9.820,05	11.784,06
JAGUAR	F-PACE 3.0 380CV AWD	1,0438	3.914,24	4.697,08	7.828,47	9.394,16
JAGUAR	F-TYPE 2.0 AUT 300CV COUPÉ	0,8800	3.300,09	3.960,11	6.600,19	7.920,23
JAGUAR	F-TYPE 3.0 V6 340 CV SPIDER	1,0489	3.933,32	4.719,98	7.866,63	9.439,96
JAGUAR	F-TYPE 3.0 V6 340CV COUPÉ	0,9936	3.726,17	4.471,41	7.452,35	8.942,81
JAGUAR	F-TYPE R 5.0 V8 551CV COUPÉ	1,3950	5.231,18	6.277,41	10.462,36	12.554,83
JAGUAR	F-TYPE S 3.0 V6 380CV COUPÉ	1,0942	4.103,30	4.923,95	8.206,59	9.847,91
JAGUAR	XE 2.0 TURBO AUT 200CV	0,6792	2.547,14	3.056,57	5.094,29	6.113,14
JAGUAR	XE 2.0 TURBO AUT. 240CV	0,7106	2.664,89	3.197,87	5.329,79	6.395,74
JAGUAR	XE 2019 2.0 300CV AWD AUT	0,8051	3.019,01	3.622,82	6.038,03	7.245,63
JAGUAR	XE 3.0 SC AUT 340CV	0,8733	3.274,84	3.929,81	6.549,68	7.859,62

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
JAGUAR	XF 2.0 300CV AWD AUT	0,8703	3.263,53	3.916,23	6.527,06	7.832,47
JAGUAR	XF 3.0 340CV EURO6	0,9097	3.411,49	4.093,79	6.822,98	8.187,58
JAGUAR	XF 3.0 340CV AWD EURO6	0,9339	3.502,08	4.202,50	7.004,16	8.404,99
JAGUAR	XF 3.0 380CV EURO6	0,9711	3.641,45	4.369,74	7.282,91	8.739,49
JAGUAR	XF 3.0 380CV AWD EURO6	0,9952	3.732,04	4.478,45	7.464,08	8.956,90
JAGUAR	XF SPORTBRAKE 2.0 250CV SW	0,8275	3.103,12	3.723,75	6.206,24	7.447,49
JAGUAR	XF SPORTBRAKE 2.0 300CV AWD SW	0,8957	3.358,99	4.030,79	6.717,98	8.061,58
JAGUAR	XJ 3.0 V6 AWD 340CV MY2017	1,1972	4.489,38	5.387,25	8.978,75	10.774,50
JAGUAR	XJ R575 5.0 575CV MY2017	1,6012	6.004,62	7.205,55	12.009,25	14.411,10
JAGUAR	XJR 5.0 V8 550CV	1,5748	5.905,64	7.086,77	11.811,29	14.173,54
JEEP	COMPASS 1.3 T4 130CV	0,5285	1.981,94	2.378,33	3.963,89	4.756,66
JEEP	COMPASS 1.3 T4 150CV	0,5601	2.100,50	2.520,60	4.201,00	5.041,20
JEEP	COMPASS 1.3 T4 2WD 130CV	0,5486	2.057,13	2.468,56	4.114,27	4.937,12
JEEP	COMPASS 1.4 140CV 2WD	0,5001	1.875,42	2.250,50	3.750,84	4.501,01
JEEP	COMPASS 1.4 170 CV 4WD	0,5399	2.024,66	2.429,59	4.049,31	4.859,17
JEEP	GRAND CHEROKEE 3.6 V6 286CV SUMMIT	1,0468	3.925,61	4.710,73	7.851,21	9.421,45
JEEP	GRAND CHEROKEE 5.7 V8 352CV SUMMIT	1,1860	4.447,37	5.336,85	8.894,75	10.673,69
JEEP	GRAND CHEROKEE 6.4 V8 468CV	1,2950	4.856,08	5.827,30	9.712,16	11.654,60
JEEP	RENEGADE 1.0 T3 120CV	0,5181	1.942,89	2.331,47	3.885,78	4.662,94
JEEP	RENEGADE 1.3 T4 150CV	0,5250	1.968,67	2.362,40	3.937,34	4.724,80
JEEP	RENEGADE 1.4 MULTIAIR 140CV	0,4916	1.843,44	2.212,13	3.686,89	4.424,27
JEEP	RENEGADE 1.6 E-TORQ 110CV	0,4845	1.816,70	2.180,04	3.633,41	4.360,09
JEEP	WRANGLER 2.0 272CV	0,8347	3.130,05	3.756,06	6.260,10	7.512,12
KIA	CARENS 1.6 135CV	0,4917	1.844,02	2.212,82	3.688,04	4.425,64
KIA	CEE D 1.0 T-GDI 100CV	0,4365	1.636,86	1.964,23	3.273,72	3.928,46
KIA	CEE D 1.0 T-GDI 120CV	0,4601	1.725,42	2.070,51	3.450,85	4.141,02
KIA	CEE D 1.6 GDI 135CV	0,4501	1.687,71	2.025,25	3.375,42	4.050,50
KIA	CEED 1.0 T-GDI 100CV	0,4377	1.641,55	1.969,86	3.283,10	3.939,72
KIA	CEED 1.0 T-GDI 120CV	0,4702	1.763,36	2.116,03	3.526,72	4.232,06
KIA	CEED 1.0 T-GDI 120CV MY2020	0,4694	1.760,34	2.112,41	3.520,68	4.224,82
KIA	CEED 1.4 MPI PURE 100CV	0,4725	1.771,92	2.126,30	3.543,84	4.252,61
KIA	CEED 1.4 T-GDI 140CV	0,5088	1.907,97	2.289,56	3.815,94	4.579,13
KIA	CEED 1.6 T-GDI 204CV	0,5955	2.232,94	2.679,53	4.465,88	5.359,05
KIA	OPTIMA SW 2.0 T-GDI 245CV	0,7426	2.784,57	3.341,48	5.569,13	6.682,96
KIA	PICANTO 1.0 67CV	0,3817	1.431,56	1.717,87	2.863,11	3.435,73
KIA	PICANTO 1.0 12V 100CV	0,4515	1.693,17	2.031,81	3.386,35	4.063,62
KIA	PICANTO 1.2 84CV	0,3910	1.466,34	1.759,61	2.932,69	3.519,23
KIA	PROCEED 2019 1.4 T-GDI 140CV	0,5502	2.063,34	2.476,01	4.126,69	4.952,03
KIA	PROCEED 2019 1.6 T-GDI 204CV	0,6864	2.574,05	3.088,85	5.148,09	6.177,71
KIA	RIO 1.0 T-GDI 100CV	0,3887	1.457,48	1.748,97	2.914,96	3.497,95
KIA	RIO 1.0 T-GDI 120CV GT LINE	0,4264	1.598,95	1.918,74	3.197,90	3.837,48
KIA	RIO 1.2 85CV	0,3831	1.436,52	1.723,83	2.873,05	3.447,66
KIA	RIO 1.2 DPI 84CV	0,4406	1.652,06	1.982,48	3.304,13	3.964,95
KIA	RIO 1.2 MPI 85CV	0,4107	1.540,23	1.848,27	3.080,45	3.696,54
KIA	SOUL 1.6 GDI 132CV	0,4800	1.800,03	2.160,04	3.600,07	4.320,08
KIA	SPORTAGE 1.6 GDI 132CV 2WD	0,5488	2.057,86	2.469,43	4.115,72	4.938,87
KIA	SPORTAGE 1.6 GDI 177CV AWD	0,5990	2.246,33	2.695,59	4.492,66	5.391,19
KIA	SPORTAGE 1.6 GDI 2WD 132CV	0,5053	1.894,71	2.273,65	3.789,42	4.547,30
KIA	SPORTAGE 1.6 T-GDI AWD 177CV	0,6214	2.330,20	2.796,24	4.660,40	5.592,47
KIA	STINGER 3.3T-GDI 370CV	0,9300	3.487,54	4.185,05	6.975,08	8.370,09
KIA	STONIC 1.0 T-GDI 120CV	0,4080	1.529,94	1.835,92	3.059,87	3.671,85
KIA	STONIC 1.2 MPI 84CV	0,4132	1.549,58	1.859,50	3.099,17	3.719,00
KIA	STONIC 1.4 MPI 100CV	0,4116	1.543,61	1.852,34	3.087,23	3.704,67
KIA	STONIC 2020 1.2 DPI 84CV	0,4452	1.669,32	2.003,19	3.338,65	4.006,38
KIA	VENGA 1.4 90CV	0,4342	1.628,20	1.953,84	3.256,40	3.907,68
KIA	XCEED 1.0 TGDI 120CV	0,4805	1.801,89	2.162,27	3.603,79	4.324,55
KIA	XCEED 1.4 TGDI 140CV	0,4970	1.863,85	2.236,62	3.727,70	4.473,23
KIA	XCEED 1.5 TGDI 160CV	0,4892	1.834,36	2.201,23	3.668,72	4.402,46
KIA	XCEED 1.6 TGDI 204CV	0,5788	2.170,47	2.604,56	4.340,94	5.209,13
LAMBORGHINI	HURACAN COUPÉ 5.2 580CV	1,9332	7.249,47	8.699,37	14.498,95	17.398,74
LANCIA	YPSILON 0.9 T.AIR 85CV	0,3780	1.417,63	1.701,15	2.835,26	3.402,31
LANCIA	YPSILON 1.2 69CV	0,3824	1.434,14	1.720,96	2.868,27	3.441,92
LAND ROVER	DEFENDER 110 2.0 SI4 300CV	0,8919	3.344,77	4.013,72	6.689,54	8.027,44
LAND ROVER	DEFENDER 110 2020 2.0 SI4 300CV 5P	0,8927	3.347,76	4.017,32	6.695,53	8.034,63
LAND ROVER	DEFENDER 110 2020 5.0 V8 525CV 5P	1,6512	6.191,83	7.430,20	12.383,66	14.860,40
LAND ROVER	DEFENDER 90 2.0 SI4 300CV	0,8489	3.183,24	3.819,89	6.366,49	7.639,79
LAND ROVER	DEFENDER 90 2020 2.0 SI4 300CV 3P	0,8710	3.266,16	3.919,40	6.532,33	7.838,79
LAND ROVER	DEFENDER 90 2020 5.0 V8 525CV 3P	1,6227	6.085,22	7.302,26	12.170,44	14.604,53
LAND ROVER	DISCOVERY 2.0 SI4 300CV	0,8872	3.326,90	3.992,28	6.653,81	7.984,57
LAND ROVER	DISCOVERY 5 3.0 340CV	0,9720	3.644,88	4.373,86	7.289,77	8.747,72
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4 240CV	0,7163	2.686,06	3.223,27	5.372,12	6.446,55
LAND ROVER	RANGE ROVER 2022 4.4 V8 530CV	1,6661	6.247,88	7.497,45	12.495,75	14.994,90
LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED 525CV	1,5705	5.889,38	7.067,25	11.778,76	14.134,51
LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED 566CV	2,6956	10.108,48	12.130,18	20.216,96	24.260,36

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
LAND ROVER	RANGE ROVER EVOQUE 2.0 SI4 240CV	0,7966	2.987,19	3.584,62	5.974,37	7.169,25
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 240CV	0,8433	3.162,44	3.794,93	6.324,89	7.589,86
LAND ROVER	RANGE ROVER SPORT 2.0 SI4 300CV	0,9548	3.580,60	4.296,72	7.161,20	8.593,43
LAND ROVER	RANGE ROVER SPORT 2022 4.4 V8 530CV	1,6950	6.356,25	7.627,50	12.712,50	15.255,00
LAND ROVER	RANGE ROVER SPORT 3.0 D 340CV	1,0707	4.015,16	4.818,19	8.030,32	9.636,38
LAND ROVER	RANGE ROVER SPORT 5.0 575CV	1,5850	5.943,89	7.132,66	11.887,77	14.265,32
LAND ROVER	RANGE ROVER SPORT 5.0 V8 525CV	1,3366	5.012,33	6.014,80	10.024,67	12.029,60
LAND ROVER	RANGE ROVER VELAR 2.0 SI4 250CV	0,9527	3.572,70	4.287,24	7.145,39	8.574,47
LAND ROVER	RANGE ROVER VELAR 2.0 SI4 300CV	0,8837	3.314,04	3.976,85	6.628,08	7.953,70
LAND ROVER	RANGE ROVER VELAR 3.0 SC SI6 380CV	0,9969	3.738,34	4.486,01	7.476,68	8.972,02
LAND ROVER	RANGE ROVER VELAR 5.0 V8 550CV	1,3917	5.218,95	6.262,74	10.437,89	12.525,47
LEXUS	LC 5.0 477CV	1,5152	5.681,83	6.818,20	11.363,66	13.636,40
LOTUS	ELISE SPORT 1.6 136CV CABRIOLET	0,6609	2.478,20	2.973,83	4.956,39	5.947,67
MAHINDRA	KUV100 1.2 83CV	0,3778	1.416,75	1.700,10	2.833,50	3.400,20
MASERATI	GHIBLI 3.0 350CV	1,0941	4.102,86	4.923,43	8.205,72	9.846,86
MASERATI	GHIBLI 3.0 430CV	1,2940	4.852,55	5.823,05	9.705,09	11.646,11
MASERATI	GHIBLI 3.0 V6 430CV S	1,3032	4.887,04	5.864,45	9.774,08	11.728,89
MASERATI	GHIBLI 3.0 V6 Q4 430CV S	1,3357	5.008,71	6.010,46	10.017,43	12.020,91
MASERATI	GHIBLI 3.8 V8 GTS 530CV	1,6891	6.334,06	7.600,87	12.668,12	15.201,75
MASERATI	GRANCABRIO 4.7 460CV	1,6974	6.365,24	7.638,29	12.730,49	15.276,58
MASERATI	GRANTURISMO SPORT 460CV	1,7374	6.515,07	7.818,08	13.030,14	15.636,17
MASERATI	LEVANTE 3.0 V6 AWD 350CV	1,1396	4.273,51	5.128,21	8.547,02	10.256,43
MASERATI	LEVANTE 3.0 V6 AWD 430CV	1,3296	4.986,15	5.983,38	9.972,29	11.966,75
MASERATI	QUATTROPORTE 3.0 430CV	1,4998	5.624,12	6.748,94	11.248,24	13.497,89
MASERATI	QUATTROPORTE GTS 3.8 V6 530CV	1,6736	6.276,00	7.531,20	12.551,99	15.062,39
MASERATI	QUATTROPORTE S 3.0 V6 410CV	1,2859	4.822,18	5.786,61	9.644,36	11.573,23
MASERATI	QUATTROPORTE SQ4 3.0 V6 410CV	1,3178	4.941,87	5.930,24	9.883,74	11.860,49
MAZDA	2 1.5 75CV MY2015	0,3996	1.498,64	1.798,37	2.997,29	3.596,74
MAZDA	2 1.5 90CV MY2015	0,4073	1.527,50	1.832,99	3.054,99	3.665,99
MAZDA	3 1.5 100CV	0,4358	1.634,31	1.961,17	3.268,62	3.922,34
MAZDA	3 2.0 165CV	0,5132	1.924,34	2.309,21	3.848,69	4.618,42
MAZDA	6 2.0L SKYACTIV-G 165CV	0,6445	2.417,02	2.900,43	4.834,04	5.800,85
MAZDA	6 2.0L SKYACTIV-G 165CV WAGON	0,6445	2.417,02	2.900,43	4.834,04	5.800,85
MAZDA	6 2.5L AUT 192CV	0,6398	2.399,27	2.879,12	4.798,53	5.758,24
MAZDA	6 2.5L AUT 192CV WAGON	0,6419	2.407,17	2.888,60	4.814,34	5.777,21
MAZDA	6 2.5L SKYACTIV-G 194CV	0,7176	2.690,82	3.228,99	5.381,65	6.457,98
MAZDA	6 2.5L SKYACTIV-G 194 WAGON	0,7176	2.690,82	3.228,99	5.381,65	6.457,98
MAZDA	CX-3 2.0L 4X2 120CV	0,4874	1.827,62	2.193,14	3.655,24	4.386,29
MAZDA	CX-3 2.0L 4X4 150CV	0,5455	2.045,44	2.454,53	4.090,88	4.909,06
MAZDA	CX-3 2.0L SKYACTIV-G 120CV	0,5274	1.977,93	2.373,52	3.955,87	4.747,04
MAZDA	CX-3 2.0L SKYACTIV-G 4WD 150CV	0,5511	2.066,57	2.479,88	4.133,14	4.959,77
MAZDA	CX-5 2.0L SKYACTIV-G 165CV	0,6409	2.403,39	2.884,06	4.806,77	5.768,13
MAZDA	CX-5 2.0L SKYACTIV-G 160CV 4WD	0,6001	2.250,34	2.700,41	4.500,68	5.400,81
MAZDA	CX-5 2.0L SKYACTIV-G 165CV 2WD	0,5659	2.122,03	2.546,43	4.244,06	5.092,87
MAZDA	CX-5 2.0L SKYACTIV-G 165CV 4WD	0,7080	2.654,94	3.185,93	5.309,88	6.371,86
MAZDA	CX-5 2.5L SKYACTIV-G 194CV 4WD	0,7557	2.833,89	3.400,67	5.667,79	6.801,35
MAZDA	MX-5 SKYACTIVE 1.5 131 CV	0,5337	2.001,28	2.401,53	4.002,56	4.803,07
MERCEDES	A 160 1.6 102 CV EURO 6	0,4882	1.830,85	2.197,02	3.661,70	4.394,04
MERCEDES	A 180 1.6 122CV	0,5112	1.917,08	2.300,49	3.834,15	4.600,98
MERCEDES	A 200 1.6 156CV	0,5390	2.021,12	2.425,34	4.042,23	4.850,68
MERCEDES	A 220 2.0 4MATIC 184CV	0,6133	2.299,71	2.759,65	4.599,41	5.519,30
MERCEDES	A 250 2.0 211 CV EURO 6	0,5952	2.232,18	2.678,62	4.464,37	5.357,24
MERCEDES	A 250 2.0 4MATIC 211CV	0,6625	2.484,44	2.981,33	4.968,89	5.962,66
MERCEDES	A 35 AMG 2.0 306CV 4MATIC	0,7934	2.975,31	3.570,38	5.950,63	7.140,75
MERCEDES	A 45 AMG 4MATIC 360CV	0,7471	2.801,64	3.361,97	5.603,28	6.723,94
MERCEDES	A160 1.3 109CV	0,5624	2.108,85	2.530,62	4.217,71	5.061,25
MERCEDES	A180 1.3 136CV	0,5793	2.172,47	2.606,97	4.344,95	5.213,93
MERCEDES	A200 1.3 163CV MY2018	0,6081	2.280,54	2.736,65	4.561,08	5.473,30
MERCEDES	A200 AUT 1.3 163CV 4MATIC	0,6671	2.501,48	3.001,78	5.002,97	6.003,56
MERCEDES	A220 AUT 2.0 190CV 4MATIC	0,6396	2.398,54	2.878,25	4.797,08	5.756,49
MERCEDES	A250 2.0 224CV AUT MY2018	0,6840	2.565,12	3.078,15	5.130,25	6.156,30
MERCEDES	A250 AUT 2.0 224CV 4MATIC	0,7153	2.682,44	3.218,93	5.364,88	6.437,85
MERCEDES	A45 AMG 2019 2.0 387CV 4MATIC	0,8641	3.240,22	3.888,27	6.480,44	7.776,53
MERCEDES	B 160 1.6 102CV	0,4851	1.819,11	2.182,93	3.638,21	4.365,86
MERCEDES	B 180 1.6 122CV	0,5040	1.890,17	2.268,21	3.780,35	4.536,41
MERCEDES	B 200 1.6 156CV	0,5289	1.983,52	2.380,23	3.967,04	4.760,45
MERCEDES	B 250 2.0 211CV	0,6102	2.288,12	2.745,74	4.576,24	5.491,49
MERCEDES	B 250 AUT 2.0 211CV	0,6316	2.368,50	2.842,20	4.737,00	5.684,40
MERCEDES	B 250 AUT 4MATIC 2.0 211CV	0,6553	2.457,32	2.948,79	4.914,65	5.897,57
MERCEDES	B160 2018 1.3 109CV	0,5504	2.064,15	2.476,98	4.128,30	4.953,96
MERCEDES	B180 2018 1.3 136CV AUT	0,5606	2.102,31	2.522,78	4.204,63	5.045,55
MERCEDES	B200 2018 1.3 163CV	0,5913	2.217,20	2.660,64	4.434,40	5.321,28
MERCEDES	B200 2018 1.3 163CV AUT	0,6104	2.288,84	2.746,61	4.577,69	5.493,22
MERCEDES	B200 2018 1.3 163CV AUT 4MATIC	0,6046	2.267,24	2.720,68	4.534,47	5.441,36

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	B220 2018 2.0 190CV 4MATIC	0,6352	2.381,91	2.858,30	4.763,83	5.716,59
MERCEDES	B250 2018 2.0 224CV AUT	0,6656	2.496,04	2.995,25	4.992,08	5.990,50
MERCEDES	B250 AUT 2023 2.0 4MATIC 224CV	0,7058	2.646,93	3.176,31	5.293,85	6.352,62
MERCEDES	C 180 1.6 156CV CABRIO	0,6703	2.513,50	3.016,20	5.027,00	6.032,39
MERCEDES	C 180 1.6 156CV COUPÉ	0,6106	2.289,60	2.747,52	4.579,20	5.495,04
MERCEDES	C 180 1.6 156CV MY2014	0,5719	2.144,78	2.573,74	4.289,57	5.147,48
MERCEDES	C 180 SW 1.6 156CV MY2014	0,5908	2.215,48	2.658,58	4.430,96	5.317,16
MERCEDES	C 200 1.8 184CV COUPÉ	0,6487	2.432,75	2.919,29	4.865,49	5.838,59
MERCEDES	C 200 2.0 184CV CABRIO	0,7074	2.652,69	3.183,23	5.305,38	6.366,46
MERCEDES	C 200 2.0 184CV MY2014	0,6288	2.358,06	2.829,67	4.716,11	5.659,34
MERCEDES	C 200 2.0 4MATIC 184CV CABRIO	0,7663	2.873,56	3.448,27	5.747,12	6.896,55
MERCEDES	C 200 SW 2.0 184CV MY2014	0,6445	2.416,91	2.900,29	4.833,81	5.800,57
MERCEDES	C 250 2.0 211CV CABRIO	0,7687	2.882,79	3.459,35	5.765,58	6.918,70
MERCEDES	C 250 2.0 211CV MY2014	0,6651	2.494,23	2.993,08	4.988,47	5.986,16
MERCEDES	C 250 2.0 211CV AUT COUPÉ	0,7218	2.706,68	3.248,02	5.413,37	6.496,04
MERCEDES	C 250 SW 2.0 211CV MY2014	0,6829	2.560,98	3.073,18	5.121,97	6.146,36
MERCEDES	C 300 2.0 245CV CABRIO	0,8067	3.025,10	3.630,12	6.050,20	7.260,24
MERCEDES	C 300 2.0 245CV AUT COUPÉ	0,7745	2.904,53	3.485,44	5.809,07	6.970,88
MERCEDES	C 400 3.0 333CV 4MATIC	0,8650	3.243,72	3.892,47	6.487,45	7.784,94
MERCEDES	C 400 3.0 4MATIC 333CV CABRIO	0,9485	3.556,77	4.268,12	7.113,53	8.536,24
MERCEDES	C 400 SW 3.0 333CV 4MATIC	0,8786	3.294,66	3.953,60	6.589,33	7.907,19
MERCEDES	C 43 3.0 4MATIC AMG 367CV CABRIO	1,0279	3.854,59	4.625,51	7.709,18	9.251,01
MERCEDES	C 43 AMG 3.0 4MATIC 367CV	0,9414	3.530,40	4.236,48	7.060,79	8.472,95
MERCEDES	C 63 4.0 AMG 476CV CABRIO	1,1775	4.415,73	5.298,87	8.831,45	10.597,74
MERCEDES	C 63 4.0 AMG S 510CV CABRIO	1,2429	4.660,97	5.593,16	9.321,93	11.186,32
MERCEDES	C 63 AMG 4.0 476CV	1,1053	4.144,89	4.973,87	8.289,79	9.947,75
MERCEDES	C 63 SW AMG 4.0 476CV	1,1200	4.199,84	5.039,81	8.399,68	10.079,61
MERCEDES	C200 1.5 184CV CABRIO MY2018	0,8181	3.067,93	3.681,52	6.135,86	7.363,04
MERCEDES	C200 1.5 184CV COUPÉ MY2018	0,7398	2.774,41	3.329,29	5.548,82	6.658,58
MERCEDES	C200 1.5 184CV MY2018	0,6953	2.607,30	3.128,76	5.214,61	6.257,53
MERCEDES	C200 SW 1.5 184CV MY2018	0,7063	2.648,78	3.178,53	5.297,55	6.357,06
MERCEDES	C43 AMG 4MATIC 3.0 390CV CABRIO MY2018	1,1390	4.271,09	5.125,30	8.542,17	10.250,60
MERCEDES	C43 AMG 4MATIC 3.0 390CV COUPÉ MY2018	1,0801	4.050,52	4.860,62	8.101,04	9.721,24
MERCEDES	C43 AMG 4MATIC 3.0 390CV MY2018	1,0477	3.929,05	4.714,86	7.858,10	9.429,71
MERCEDES	C43 SW AMG 4MATIC 3.0 390CV MY2018	1,0626	3.984,71	4.781,65	7.969,42	9.563,30
MERCEDES	CLA 180 1.6 122CV	0,5415	2.030,78	2.436,93	4.061,55	4.873,86
MERCEDES	CLA 180 2019 1.3 136CV AUT	0,6581	2.467,88	2.961,45	4.935,75	5.922,90
MERCEDES	CLA 200 1.6 156CV	0,5670	2.126,15	2.551,38	4.252,31	5.102,77
MERCEDES	CLA 200 2019 1.3 163CV 4MATIC AUT	0,7485	2.806,88	3.368,25	5.613,75	6.736,50
MERCEDES	CLA 200 2019 1.3 163CV AUT	0,6935	2.600,48	3.120,57	5.200,95	6.241,14
MERCEDES	CLA 220 2.0 184CV 4MATIC	0,6512	2.442,00	2.930,40	4.884,00	5.860,80
MERCEDES	CLA 220 2019 2.0 190CV 4MATIC AUT	0,6995	2.623,29	3.147,94	5.246,57	6.295,89
MERCEDES	CLA 220 2019 2.0 190CV AUT	0,6713	2.517,44	3.020,92	5.034,87	6.041,84
MERCEDES	CLA 250 2019 2.0 225CV 4MATIC AUT	0,7320	2.744,93	3.293,91	5.489,86	6.587,83
MERCEDES	CLA 250 2019 2.0 225CV AUT	0,7577	2.841,43	3.409,71	5.682,86	6.819,43
MERCEDES	CLA 250 AUT 2.0 211CV	0,6663	2.498,79	2.998,54	4.997,57	5.997,09
MERCEDES	CLA 35 AMG 2.0 306CV	0,8831	3.311,57	3.973,88	6.623,13	7.947,76
MERCEDES	CLA 45 2.0 4MATIC 381CV	0,8384	3.143,83	3.772,59	6.287,66	7.545,19
MERCEDES	CLA 45 AMG 2.0 387CV 4MATIC	0,9005	3.376,99	4.052,39	6.753,98	8.104,78
MERCEDES	CLS 400 3.5 333CV	0,9285	3.481,76	4.178,12	6.963,53	8.356,23
MERCEDES	CLS 500 4.6 408CV	1,1517	4.319,04	5.182,84	8.638,07	10.365,69
MERCEDES	E 200 2.0 184CV CABRIO	0,7163	2.686,26	3.223,52	5.372,53	6.447,03
MERCEDES	E 200 2.0 184CV SW	0,6994	2.622,66	3.147,20	5.245,33	6.294,39
MERCEDES	E 200 2.0 184CV AUTOSPORT BERLINA	0,7249	2.718,47	3.262,16	5.436,94	6.524,33
MERCEDES	E 250 2.0 211CV BERLINA	0,7347	2.755,24	3.306,29	5.510,48	6.612,57
MERCEDES	E 250 2.0 211CV CABRIO	0,7473	2.802,56	3.363,07	5.605,11	6.726,13
MERCEDES	E 250 2.0 211CV SW	0,7794	2.922,89	3.507,46	5.845,77	7.014,92
MERCEDES	E 400 4MATIC 3.0 333CV COUPÉ	1,0208	3.828,03	4.593,63	7.656,05	9.187,26
MERCEDES	E 400 AUT 3.5 333CV	0,9094	3.410,36	4.092,43	6.820,71	8.184,85
MERCEDES	E 400 AUT 4MATIC 3.5 333CV	0,9381	3.517,80	4.221,36	7.035,61	8.442,73
MERCEDES	E 500 AUT 4.7 408CV	1,0631	3.986,64	4.783,97	7.973,29	9.567,95
MERCEDES	E 500 AUT 4MATIC 4.7 408CV	1,0938	4.101,59	4.921,91	8.203,19	9.843,82
MERCEDES	E200 2.0 184CV BERLINA	0,7724	2.896,46	3.475,76	5.792,93	6.951,51
MERCEDES	E200 2.0 184CV SW	0,7712	2.891,81	3.470,18	5.783,63	6.940,35
MERCEDES	E350 2.0 299CV CABRIO	0,9206	3.452,22	4.142,67	6.904,45	8.285,34
MERCEDES	E350 2.0 299CV COUPÉ	0,8743	3.278,80	3.934,56	6.557,60	7.869,11
MERCEDES	E450 3.0 4MATIC 367CV COUPÉ	0,9624	3.608,84	4.330,60	7.217,67	8.661,20
MERCEDES	E450 4MATIC 3.0 367CV CABRIO	1,0059	3.771,96	4.526,35	7.543,91	9.052,70
MERCEDES	E450 4MATIC 3.0 367CV BERLINA	0,9499	3.562,28	4.274,74	7.124,57	8.549,48
MERCEDES	E450 4MATIC 3.0 367CV SW	0,9927	3.722,62	4.467,15	7.445,24	8.934,29
MERCEDES	G 500 4.0 421CV SW	1,3149	4.930,84	5.917,01	9.861,68	11.834,01
MERCEDES	G 500 SW 4.0 420CV	1,8503	6.938,50	8.326,20	13.877,00	16.652,40
MERCEDES	G 63 AMG SW 4.0 585CV	2,1857	8.196,29	9.835,55	16.392,58	19.671,09
MERCEDES	G500 4.0 421CV 4X4 SW	1,4156	5.308,58	6.370,29	10.617,16	12.740,59

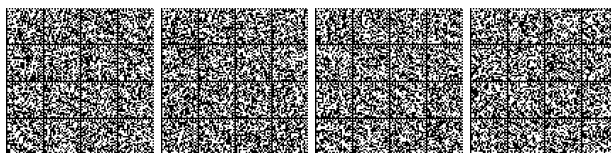
FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

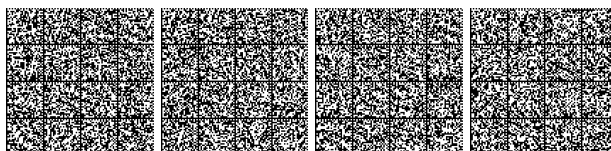
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	G63 4.0 585CV AMG	1,7689	6.633,43	7.960,11	13.266,86	15.920,23
MERCEDES	GL 500 BLUEFF 4.6 435CV	1,2944	4.854,17	5.825,01	9.708,35	11.650,01
MERCEDES	GLA 180 1.6 122CV	0,5450	2.043,83	2.452,59	4.087,65	4.905,18
MERCEDES	GLA 200 1.6 156CV MY2014	0,5692	2.134,54	2.561,45	4.269,08	5.122,90
MERCEDES	GLA 2020 180 AUT 1.3 136CV	0,6654	2.495,22	2.994,27	4.990,45	5.988,54
MERCEDES	GLA 2020 200 AUT 1.3 163CV	0,6974	2.615,34	3.138,40	5.230,67	6.276,81
MERCEDES	GLA 2020 200 AUT 1.3 4MATIC 163CV	0,7454	2.795,25	3.354,30	5.590,51	6.708,61
MERCEDES	GLA 2020 250 AUT 2.0 224CV	0,7450	2.793,57	3.352,28	5.587,13	6.704,56
MERCEDES	GLA 2020 250 AUT 2.0 4MATIC 224CV	0,7720	2.894,94	3.473,93	5.789,89	6.947,87
MERCEDES	GLA 2020 35 4MATIC AMG 2.0 306CV	0,8755	3.283,07	3.939,68	6.566,14	7.879,37
MERCEDES	GLA 2020 45 4MATIC AMG 2.0 387CV	0,9102	3.413,41	4.096,09	6.826,82	8.192,18
MERCEDES	GLA 2020 45 S 4MATIC AMG 2.0 420CV	1,0189	3.820,97	4.585,16	7.641,94	9.170,33
MERCEDES	GLA 250 AUT 2.0 211CV MY2014	0,6460	2.422,31	2.906,78	4.844,63	5.813,55
MERCEDES	GLA 250 AUT 4MATIC 2.0 211CV MY2014	0,6694	2.510,20	3.012,24	5.020,40	6.024,47
MERCEDES	GLA 45 AMG 2.0 381CV	0,8787	3.295,12	3.954,14	6.590,24	7.908,28
MERCEDES	GLB 180 AUT 1.3 136CV	0,6499	2.437,12	2.924,54	4.874,24	5.849,08
MERCEDES	GLB 200 AUT 1.3 163CV	0,6766	2.537,13	3.044,56	5.074,27	6.089,12
MERCEDES	GLB 200 AUT 1.3 4MATIC 163CV	0,7250	2.718,75	3.262,50	5.437,50	6.525,00
MERCEDES	GLB 250 AUT 4MATIC 2.0 225CV	0,8066	3.024,71	3.629,65	6.049,42	7.259,30
MERCEDES	GLB 35 4MATIC 2.0 AMG 306CV	0,9078	3.404,07	4.084,89	6.808,15	8.169,78
MERCEDES	GLC 250 2.0 211CV	0,7223	2.708,75	3.250,50	5.417,51	6.501,01
MERCEDES	GLC 250 2.0 4MATIC 211CV COUPÉ	0,7626	2.859,85	3.431,82	5.719,70	6.863,63
MERCEDES	GLC 63 4.0S 510CV 4MATIC	1,3589	5.096,00	6.115,20	10.192,01	12.230,41
MERCEDES	GLE 400 3.0 4MATIC 333CV	0,9782	3.668,34	4.402,00	7.336,67	8.804,01
MERCEDES	GLE 43 3.0 AMG 4MATIC 367CV	1,0597	3.973,99	4.768,79	7.947,98	9.537,58
MERCEDES	GLE 450 3.0 AMG 4MATIC 365CV	1,0821	4.057,85	4.869,42	8.115,71	9.738,85
MERCEDES	GLE 500 4.7 4MATIC 455CV	1,1790	4.421,28	5.305,53	8.842,55	10.611,06
MERCEDES	GLE 63 5.5 AMG 4MATIC 557CV	1,4790	5.546,20	6.655,44	11.092,40	13.310,88
MERCEDES	GLE 63 5.5 AMG S 4MATIC 585CV	1,5767	5.912,81	7.095,37	11.825,62	14.190,74
MERCEDES	GLK 200 2.0 184CV	0,6709	2.515,86	3.019,03	5.031,71	6.038,06
MERCEDES	GLK 250 2.0 211CV	0,7055	2.645,46	3.174,55	5.290,92	6.349,10
MERCEDES	GLK 250 2.0 4MATIC 211CV	0,6934	2.600,24	3.120,29	5.200,49	6.240,58
MERCEDES	GLK 350 3.5 4MATIC 306CV	0,9062	3.398,20	4.077,84	6.796,40	8.155,68
MERCEDES	GLS 400 3.0 4MATIC 333CV	1,0577	3.966,48	4.759,77	7.932,95	9.519,54
MERCEDES	GLS 500 4.7 4MATIC 455CV	1,2596	4.723,66	5.668,39	9.447,32	11.336,79
MERCEDES	GT AMG 4.0 462CV	1,4208	5.327,98	6.393,57	10.655,96	12.787,15
MERCEDES	GT AMG S 4.0 510CV	1,5615	5.855,71	7.026,85	11.711,42	14.053,71
MERCEDES	ML 400 3.0 333CV 4MATIC	0,9828	3.685,57	4.422,69	7.371,14	8.845,37
MERCEDES	ML 500 BLUEFF 4.6 408CV	1,1753	4.407,48	5.288,98	8.814,96	10.577,95
MERCEDES	S 400 3.0 333CV 4MATIC	1,1639	4.364,60	5.237,52	8.729,21	10.475,05
MERCEDES	S 450 3.0 367CV	1,1608	4.352,99	5.223,59	8.705,99	10.447,18
MERCEDES	S 450 3.0 4MATIC 367CV	1,1942	4.478,34	5.374,01	8.956,69	10.748,03
MERCEDES	S 450 4MATIC 3.0 367CV COUPÉ	1,3719	5.144,70	6.173,64	10.289,40	12.347,28
MERCEDES	S 500 3.0 435CV	1,3134	4.925,29	5.910,35	9.850,58	11.820,70
MERCEDES	S 500 4.7 455CV	1,2913	4.842,31	5.810,77	9.684,62	11.621,55
MERCEDES	S 500 4.7 455CV CABRIO	1,5224	5.708,87	6.850,64	11.417,73	13.701,28
MERCEDES	S 560 4.0 469CV COUPÉ	1,6228	6.085,61	7.302,74	12.171,23	14.605,47
MERCEDES	S 560 4MATIC 4.0 469CV	1,3725	5.146,92	6.176,30	10.293,83	12.352,60
MERCEDES	S 560 4MATIC 4.0 469CV COUPÉ	1,6679	6.254,48	7.505,37	12.508,95	15.010,74
MERCEDES	S 600 6.0 530CV	1,7934	6.725,30	8.070,35	13.450,59	16.140,71
MERCEDES	S 63 4MATIC 4.0 612CV COUPÉ	2,0986	7.869,81	9.443,77	15.739,62	18.887,54
MERCEDES	S 63 AMG 4MATIC 4.0 612CV	1,7649	6.618,20	7.941,83	13.236,39	15.883,67
MERCEDES	S 63 AMG 5.5 585CV	1,7397	6.524,01	7.828,81	13.048,01	15.657,62
MERCEDES	S SEC 400 3.0 367CV COUPÉ	1,1760	4.409,85	5.291,82	8.819,70	10.583,64
MERCEDES	S SEC 500 4.7 455CV COUPÉ	1,3921	5.220,51	6.264,62	10.441,03	12.529,23
MERCEDES	S SEC 63 AMG 5.5 585CV	1,7986	6.744,84	8.093,81	13.489,68	16.187,62
MERCEDES	SL 400 3.0 367CV ROADSTER	1,2437	4.663,76	5.596,52	9.327,53	11.193,03
MERCEDES	SL 43 AMG 2.0 380CV	1,6040	6.014,94	7.217,93	12.029,88	14.435,86
MERCEDES	SL 500 4.7 455CV ROADSTER	1,4153	5.307,36	6.368,84	10.614,73	12.737,67
MERCEDES	SLC 180 1.6 156CV	0,6052	2.269,60	2.723,52	4.539,20	5.447,03
MERCEDES	SLC 200 2.0 184CV	0,6740	2.527,40	3.032,87	5.054,79	6.065,75
MERCEDES	SLC 2020 200 2.0 184CV	0,6937	2.601,30	3.121,56	5.202,59	6.243,11
MERCEDES	SLC 2020 300 2.0 245CV	0,7518	2.819,37	3.383,25	5.638,75	6.766,50
MERCEDES	SLC 2020 43 3.0 390CV AMG	0,9678	3.629,39	4.355,27	7.258,79	8.710,54
MERCEDES	SLC 300 2.0 245CV	0,7156	2.683,56	3.220,28	5.367,13	6.440,55
MERCEDES	SLC 43 AMG 3.0 367CV	0,9503	3.563,61	4.276,33	7.127,21	8.552,66
MINI	COOPER 1.5 136CV	0,5475	2.053,03	2.463,63	4.106,06	4.927,27
MINI	COOPER S 2.0 192CV	0,5524	2.071,39	2.485,67	4.142,78	4.971,33
MINI	MINI COOPER CABRIO 1.5 136CV	0,5772	2.164,49	2.597,39	4.328,98	5.194,77
MINI	MINI COOPER CLUBMAN 1.5 136CV	0,5867	2.200,26	2.640,32	4.400,53	5.280,63
MINI	MINI COOPER COUNTRYMAN 1.5 136CV	0,6177	2.316,39	2.779,67	4.632,78	5.559,34
MINI	MINI COOPER COUNTRYMAN ALL4 1.5 136CV 4X4	0,6641	2.490,51	2.988,61	4.981,02	5.977,22
MINI	MINI COOPER PACEMAN 1.6 122CV	0,4991	1.871,46	2.245,76	3.742,93	4.491,51
MINI	MINI COOPER S 2.0 178CV	0,6183	2.318,73	2.782,48	4.637,46	5.564,95

FRINGE BENEFIT 2025

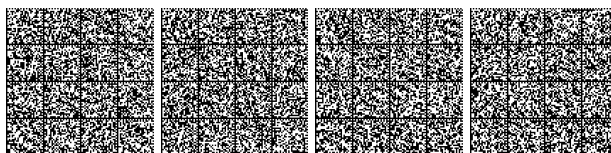
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MINI	MINI COOPER S CABRIO 2.0 192CV	0,5822	2.183,18	2.619,81	4.366,35	5.239,62
MINI	MINI COOPER S CLUBMAN 2.0 192CV ALL4	0,6217	2.331,43	2.797,71	4.662,86	5.595,43
MINI	MINI COOPER S COUNTRYMAN 2.0 192CV	0,5883	2.206,31	2.647,57	4.412,62	5.295,14
MINI	MINI COOPER S COUNTRYMAN ALL4 2.0 192 4X4	0,6357	2.383,71	2.860,45	4.767,42	5.720,90
MINI	MINI J COOPER WORKS 231CV	0,7142	2.678,10	3.213,72	5.356,19	6.427,43
MINI	MINI J COOPER WORKS PACEMAN ALL4 1.6 218CV	0,6497	2.436,21	2.923,45	4.872,41	5.846,90
MINI	MINI JCW 2.0 231CV CABRIO	0,7446	2.792,39	3.350,87	5.584,79	6.701,74
MINI	MINI JCW COUNTRYMAN ALL4 2.0 306CV	0,8201	3.075,40	3.690,48	6.150,80	7.380,96
MINI	MINI ONE 1.5 102CV	0,5100	1.912,39	2.294,87	3.824,78	4.589,74
MINI	MINI ONE 1.5 75CV	0,4954	1.857,87	2.229,44	3.715,74	4.458,89
MINI	MINI ONE 1.5 102CV CABRIO	0,5401	2.025,51	2.430,61	4.051,02	4.861,22
MINI	MINI ONE CLUBMAN 1.5 102CV	0,5403	2.025,96	2.431,15	4.051,91	4.862,30
MINI	MINI ONE COUNTRYMAN 1.5 102CV	0,5660	2.122,41	2.546,89	4.244,82	5.093,78
MINI	NUOVA MINI COOPER 1.5 136CV MY2014	0,4700	1.762,60	2.115,12	3.525,20	4.230,24
MINI	NUOVA MINI COOPER S 2.0 192CV MY2014	0,5555	2.083,02	2.499,63	4.166,05	4.999,26
MITSUBISHI	ASX 1.6 2WD 117CV	0,4709	1.766,03	2.119,23	3.532,05	4.238,46
MITSUBISHI	ASX 2.0 150CV 2WD	0,5568	2.088,02	2.505,63	4.176,05	5.011,25
MITSUBISHI	ASX 2.0 150CV 4WD	0,6058	2.271,86	2.726,23	4.543,71	5.452,45
MITSUBISHI	ECLIPSE CROSS 1.5 T 163CV 2WD	0,5369	2.013,53	2.416,24	4.027,07	4.832,48
MITSUBISHI	ECLIPSE CROSS 1.5 T 163CV 4WD	0,5925	2.221,97	2.666,36	4.443,94	5.332,73
MITSUBISHI	OUTLANDER 2.0 150CV 4WD	0,6925	2.596,79	3.116,15	5.193,59	6.232,30
MITSUBISHI	SPACE STAR 1.0 70CV	0,3485	1.307,03	1.568,43	2.614,05	3.136,86
MITSUBISHI	SPACE STAR 1.2 80CV	0,3913	1.467,49	1.760,99	2.934,98	3.521,98
MITSUBISHI	SPACESTAR 1.0 71CV	0,3638	1.364,26	1.637,11	2.728,52	3.274,22
MITSUBISHI	SPACESTAR 1.2 80CV	0,3969	1.488,47	1.786,17	2.976,95	3.572,33
MITSUBISHI	SPACESTAR 2021 1.2 70CV	0,4109	1.540,89	1.849,06	3.081,77	3.698,13
NISSAN	370Z ROADSTER 3.7 V6 328CV SPIDER	0,8956	3.358,50	4.030,20	6.716,99	8.060,39
NISSAN	JUKE 1.2 DIG-T S&S 115CV	0,4448	1.668,08	2.001,69	3.336,15	4.003,38
NISSAN	JUKE 1.6 94CV	0,4558	1.709,34	2.051,21	3.418,68	4.102,42
NISSAN	JUKE 1.6 CVT 117CV	0,4834	1.812,77	2.175,32	3.625,54	4.350,65
NISSAN	JUKE 1.6 DIG-T 190CV	0,5230	1.961,39	2.353,67	3.922,79	4.707,34
NISSAN	JUKE 1.6 DIG-T 190CV 4WD	0,5580	2.092,53	2.511,04	4.185,06	5.022,07
NISSAN	JUKE 1.6 DIG-T 214CV 4WD	0,6256	2.345,93	2.815,11	4.691,85	5.630,22
NISSAN	JUKE 2019 1.0 115CV	0,4306	1.614,77	1.937,72	3.229,53	3.875,44
NISSAN	MICRA 0.9 IG-T 100CV	0,3925	1.471,80	1.766,16	2.943,61	3.532,33
NISSAN	MICRA 0.9 IG-T 90CV	0,3934	1.475,27	1.770,32	2.950,54	3.540,65
NISSAN	MICRA 1.0 DIG-T 117CV	0,4351	1.631,63	1.957,95	3.263,26	3.915,91
NISSAN	MICRA 1.0 IG 70CV	0,3960	1.485,15	1.782,18	2.970,31	3.564,37
NISSAN	MICRA 1.0 IG 12V 71CV	0,3739	1.402,19	1.682,63	2.804,38	3.365,25
NISSAN	MICRA 1.0 IG-T 101CV	0,4054	1.520,21	1.824,25	3.040,41	3.648,49
NISSAN	MICRA 1.0L 73CV	0,3851	1.444,17	1.733,00	2.888,34	3.466,01
NISSAN	MICRA 2021 1.0 IG-T 92CV	0,4307	1.615,01	1.938,02	3.230,03	3.876,03
NISSAN	MICRA 2021 1.0 IG-T 92CV AUT	0,4475	1.678,08	2.013,70	3.356,16	4.027,39
NISSAN	NOTE 1.2 80CV	0,3851	1.443,98	1.732,78	2.887,97	3.465,56
NISSAN	NOTE 1.2 98CV	0,4111	1.541,52	1.849,82	3.083,03	3.699,64
NISSAN	PULSAR 1.2 DIG-T 116CV	0,4460	1.672,41	2.006,89	3.344,81	4.013,78
NISSAN	QASHQAI 1.2 DIG-T 116CV MY2014	0,4533	1.699,96	2.039,95	3.399,92	4.079,91
NISSAN	QASHQAI 1.3 DIG-T 140CV	0,4579	1.717,14	2.060,57	3.434,28	4.121,14
NISSAN	QASHQAI 1.3 DIG-T 160CV	0,4852	1.819,31	2.183,18	3.638,63	4.366,35
NISSAN	QASHQAI 1.6 DIG-T 163CV	0,5154	1.932,89	2.319,47	3.865,78	4.638,93
NISSAN	X-TRAIL 1.3 DIG-T 160CV 2WD	0,5416	2.030,97	2.437,17	4.061,95	4.874,34
NISSAN	X-TRAIL 1.6 163CV 2WD	0,5369	2.013,48	2.416,17	4.026,95	4.832,34
NISSAN	X-TRAIL 1.6 DIG-T 163CV 2WD	0,5337	2.001,33	2.401,60	4.002,66	4.803,19
OPEL	ADAM 1.0 115CV	0,4184	1.569,08	1.882,90	3.138,17	3.765,80
OPEL	ADAM 1.0 90CV	0,3991	1.496,45	1.795,74	2.992,91	3.591,49
OPEL	ADAM 1.2 70CV ND	0,3760	1.409,84	1.691,81	2.819,68	3.383,61
OPEL	ADAM 1.4 150CV S&S	0,4610	1.728,86	2.074,63	3.457,71	4.149,25
OPEL	ADAM 1.4 100CV ND	0,4131	1.549,30	1.859,16	3.098,60	3.718,31
OPEL	ADAM 1.4 87CV ND	0,4068	1.525,68	1.830,81	3.051,35	3.661,62
OPEL	ASTRA 1.0 T S&S 105 CV EURO 6	0,4292	1.609,57	1.931,49	3.219,14	3.862,97
OPEL	ASTRA 1.0T 90CV	0,4272	1.601,98	1.922,37	3.203,96	3.844,75
OPEL	ASTRA 1.4 100 CV EURO 6	0,4414	1.655,42	1.986,50	3.310,83	3.973,00
OPEL	ASTRA 1.4 T 140CV	0,4818	1.806,62	2.167,94	3.613,24	4.335,89
OPEL	ASTRA 1.4 T S&S 150 CV EURO 6	0,4727	1.772,51	2.127,01	3.545,02	4.254,02
OPEL	ASTRA 1.4T 125CV	0,5037	1.888,90	2.266,68	3.777,80	4.533,36
OPEL	ASTRA 1.6 T SHT 200CV	0,5206	1.952,07	2.342,49	3.904,15	4.684,98
OPEL	ASTRA 2019 1.2T 110CV	0,4807	1.802,51	2.163,01	3.605,02	4.326,02
OPEL	ASTRA 2019 1.2T 130CV	0,4897	1.836,37	2.203,64	3.672,74	4.407,28
OPEL	ASTRA 2019 1.2T 145CV	0,4986	1.869,90	2.243,88	3.739,80	4.487,76
OPEL	ASTRA 2020 1.4T 145CV	0,5226	1.959,90	2.351,88	3.919,81	4.703,77
OPEL	ASTRA GTC 1.4T 140CV MY2017	0,5321	1.995,47	2.394,57	3.990,95	4.789,13
OPEL	ASTRA GTC 1.6T 170CV MY2017	0,5695	2.135,72	2.562,86	4.271,44	5.125,73
OPEL	ASTRA GTC 1.6T 200CV MY2017	0,5615	2.105,64	2.526,77	4.211,28	5.053,54
OPEL	ASTRA GTC 2.0T 280CV MY2017	0,6502	2.438,28	2.925,93	4.876,55	5.851,86

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
OPEL	ASTRA ST 2019 1.2T 110CV SW	0,4929	1.848,54	2.218,25	3.697,08	4.436,50
OPEL	ASTRA ST 2019 1.2T 130CV SW	0,5020	1.882,40	2.258,88	3.764,80	4.517,76
OPEL	ASTRA ST 2019 1.2T 145CV SW	0,5109	1.915,93	2.299,12	3.831,86	4.598,24
OPEL	ASTRA ST 2020 1.4T 145CV SW	0,5307	1.990,19	2.388,23	3.980,39	4.776,46
OPEL	ASTRA SW 2022 1.2 T 110CV	0,5069	1.900,83	2.281,00	3.801,66	4.561,99
OPEL	ASTRA SW 2022 1.2 T 130CV	0,5167	1.937,79	2.325,35	3.875,59	4.650,71
OPEL	CASCADA 1.4 TURBO 120CV	0,5987	2.245,17	2.694,21	4.490,35	5.388,42
OPEL	CASCADA 1.6 TURBO 170CV	0,6392	2.396,87	2.876,24	4.793,73	5.752,48
OPEL	CORSA 1.0T 115CV MY2015	0,4227	1.584,99	1.901,99	3.169,99	3.803,99
OPEL	CORSA 1.0T 90CV MY2015	0,4038	1.514,25	1.817,10	3.028,51	3.634,21
OPEL	CORSA 1.2 70CV MY2015	0,3949	1.480,69	1.776,83	2.961,38	3.553,65
OPEL	CORSA 1.4 75CV	0,4195	1.573,31	1.887,97	3.146,62	3.775,94
OPEL	CORSA 1.4 90CV MY2015	0,4158	1.559,37	1.871,24	3.118,73	3.742,48
OPEL	CORSA 1.4 90CV S&S MY2015	0,4119	1.544,68	1.853,61	3.089,36	3.707,23
OPEL	CORSA 1.4T 150CV	0,4740	1.777,40	2.132,87	3.554,79	4.265,75
OPEL	CORSA 2019 1.2 130CV	0,5028	1.885,39	2.262,47	3.770,78	4.524,94
OPEL	CROSSLAND X 1.2 110CV	0,4716	1.768,64	2.122,37	3.537,29	4.244,74
OPEL	CROSSLAND X 1.2 130CV	0,5011	1.879,07	2.254,88	3.758,13	4.509,76
OPEL	CROSSLAND X 1.2 81CV	0,3951	1.481,48	1.777,77	2.962,95	3.555,54
OPEL	CROSSLAND X 1.2 83CV	0,4417	1.656,44	1.987,73	3.312,89	3.975,46
OPEL	GRANDLAND X 1.6T 180CV	0,5750	2.156,18	2.587,41	4.312,35	5.174,82
OPEL	INSIGNIA 1.4 T 140CV	0,5488	2.058,00	2.469,60	4.116,00	4.939,20
OPEL	INSIGNIA 1.4 T ST SW 140CV	0,5642	2.115,71	2.538,85	4.231,41	5.077,69
OPEL	INSIGNIA 1.6 T S&S 170CV	0,5694	2.135,30	2.562,36	4.270,61	5.124,73
OPEL	INSIGNIA 1.6 T S&S 170CV SW	0,5824	2.184,06	2.620,87	4.368,12	5.241,74
OPEL	INSIGNIA 2.0 T 250CV	0,6594	2.472,77	2.967,32	4.945,53	5.934,64
OPEL	INSIGNIA 2.0 T 250CV SW	0,6703	2.513,62	3.016,35	5.027,24	6.032,69
OPEL	INSIGNIA 2019 1.5T 165CV	0,5953	2.232,37	2.678,84	4.464,74	5.357,68
OPEL	INSIGNIA 2020 1.4T 145CV	0,6189	2.320,97	2.785,17	4.641,95	5.570,33
OPEL	INSIGNIA 2020 2.0T 200CV	0,6558	2.459,11	2.950,93	4.918,22	5.901,86
OPEL	INSIGNIA 2020 2.0T 230CV AWD	0,7261	2.722,98	3.267,58	5.445,96	6.535,15
OPEL	INSIGNIA TOURER 2019 1.5T 165CV SW	0,6065	2.274,42	2.729,30	4.548,84	5.458,61
OPEL	KARL 1.0 75CV	0,3358	1.259,13	1.510,96	2.518,27	3.021,92
OPEL	KARL ROCKS 1.0 73CV	0,3653	1.369,83	1.643,80	2.739,67	3.287,60
OPEL	MERIVA 1.4 100CV	0,4520	1.695,16	2.034,19	3.390,32	4.068,39
OPEL	MERIVA 1.4 T 120CV	0,5119	1.919,61	2.303,53	3.839,21	4.607,06
OPEL	MOKKA 1.4T ECOTEC 140CV 4X2	0,4789	1.795,84	2.155,01	3.591,68	4.310,01
OPEL	MOKKA 1.4T ECOTEC 140CV 4X4	0,5039	1.889,69	2.267,63	3.779,38	4.535,25
OPEL	MOKKA 1.6 ECOTEC 115CV 4X2	0,4875	1.828,27	2.193,93	3.656,54	4.387,85
OPEL	MOKKAX 1.4T ECOTEC 120CV 4X2	0,4675	1.752,95	2.103,54	3.505,90	4.207,08
OPEL	MOKKAX 1.4T ECOTEC 140CV 4X2	0,4822	1.808,16	2.169,79	3.616,32	4.339,58
OPEL	MOKKAX 1.4T ECOTEC 140CV 4X4	0,5083	1.905,97	2.287,17	3.811,94	4.574,33
OPEL	ZAFIRA 1.4 T 120CV MY2017	0,5447	2.042,78	2.451,33	4.085,56	4.902,67
OPEL	ZAFIRA 1.4 T 140CV MY2017	0,5707	2.140,21	2.568,25	4.280,42	5.136,51
OPEL	ZAFIRA 1.6T 136CV	0,5581	2.092,97	2.511,56	4.185,93	5.023,12
PEUGEOT	108 1.0 VTI 68CV	0,3418	1.281,74	1.538,08	2.563,47	3.076,16
PEUGEOT	108 1.0 VTI 72CV MY2018	0,3572	1.339,43	1.607,31	2.678,85	3.214,62
PEUGEOT	108 1.2 VTI 82CV	0,3704	1.388,87	1.666,64	2.777,73	3.333,28
PEUGEOT	2008 1.2 12V VTI 82CV	0,4121	1.545,30	1.854,36	3.090,59	3.708,71
PEUGEOT	2008 1.2 PURETECH 110CV	0,4479	1.679,59	2.015,51	3.359,18	4.031,02
PEUGEOT	2008 1.2 PURETECH 82CV	0,4290	1.608,92	1.930,70	3.217,83	3.861,40
PEUGEOT	2008 1.2 PURETECH TURBO 130CV	0,4868	1.825,33	2.190,40	3.650,66	4.380,80
PEUGEOT	2008 2020 1.2 PURETECH 130 130 CV AUT	0,5576	2.091,15	2.509,38	4.182,29	5.018,75
PEUGEOT	2008 2020 1.2 PURETECH 130 130CV	0,5116	1.918,34	2.302,01	3.836,68	4.604,01
PEUGEOT	2008 2020 1.2 PURETECH 155 155CV AUT	0,5901	2.212,75	2.655,30	4.425,50	5.310,59
PEUGEOT	208 1.2 68CV ND	0,3649	1.368,48	1.642,18	2.736,96	3.284,35
PEUGEOT	208 1.2 82CV ND	0,3708	1.390,51	1.668,61	2.781,02	3.337,23
PEUGEOT	208 1.2 PURETECH 110CV	0,4082	1.530,72	1.836,86	3.061,43	3.673,72
PEUGEOT	208 1.6 THP 208CV	0,5096	1.910,85	2.293,02	3.821,70	4.586,04
PEUGEOT	208 2019 1.2 102CV	0,4558	1.709,19	2.051,02	3.418,37	4.102,05
PEUGEOT	208 2019 1.2 130CV	0,5253	1.969,69	2.363,63	3.939,38	4.727,26
PEUGEOT	208 2019 1.2 75CV	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
PEUGEOT	3008 1.2 130CV MY2016	0,4629	1.735,78	2.082,93	3.471,56	4.165,87
PEUGEOT	3008 1.2 PURETECH TURBO 130CV	0,5681	2.130,21	2.556,26	4.260,43	5.112,51
PEUGEOT	3008 1.6 PURETECH 180CV	0,6119	2.294,64	2.753,56	4.589,27	5.507,13
PEUGEOT	3008 1.6 PURETECH TURBO 180CV	0,5997	2.248,84	2.698,61	4.497,68	5.397,21
PEUGEOT	3008 1.6 THP 165CV MY2016	0,5686	2.132,13	2.558,56	4.264,26	5.117,11
PEUGEOT	308 1.2 110CV	0,4345	1.629,44	1.955,33	3.258,89	3.910,66
PEUGEOT	308 1.2 130CV	0,4572	1.714,62	2.057,54	3.429,24	4.115,09
PEUGEOT	308 1.2 E-THP 130CV SW	0,4666	1.749,70	2.099,64	3.499,40	4.199,28
PEUGEOT	308 1.6 THP 205CV	0,5407	2.027,74	2.433,29	4.055,48	4.866,58
PEUGEOT	308 2021 1.2 PURETECH 110CV	0,5122	1.920,73	2.304,87	3.841,46	4.609,75
PEUGEOT	5008 1.2 130CV MOD 2017	0,4779	1.792,22	2.150,66	3.584,44	4.301,33
PEUGEOT	5008 1.6 165CV MOD 2017	0,5826	2.184,89	2.621,87	4.369,78	5.243,73

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

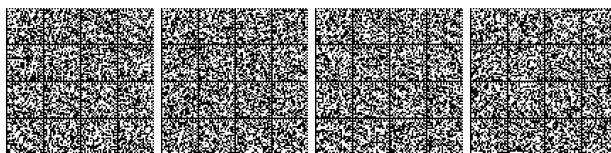
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
PEUGEOT	5008 1.6 PURETECH TURBO 180CV	0,6816	2.556,15	3.067,38	5.112,31	6.134,77
PEUGEOT	508 PURETECH TURBO 1.6 180CV	0,6060	2.272,63	2.727,15	4.545,26	5.454,31
PEUGEOT	508 STATION 1.6 T S&S 180CV	0,6128	2.298,11	2.757,73	4.596,22	5.515,46
PEUGEOT	508 STATION 1.6 T S&S 225CV	0,6799	2.549,51	3.059,41	5.099,01	6.118,81
PEUGEOT	508 SW 1.6 165CV EURO 6	0,5610	2.103,90	2.524,68	4.207,80	5.049,36
PEUGEOT	PARTNER TEPEE 1.6 98CV ND	0,4588	1.720,68	2.064,82	3.441,37	4.129,64
PEUGEOT	RIFTER 1.2 130CV	0,5165	1.936,92	2.324,30	3.873,84	4.648,61
PORSCHE	911 CARRERA 3.0 370CV CABRIO	1,3099	4.911,97	5.894,36	9.823,94	11.788,72
PORSCHE	911 CARRERA 3.0 370CV COUPÉ	1,2149	4.555,97	5.467,16	9.111,93	10.934,32
PORSCHE	911 CARRERA 4S 3.0 450CV CABRIO	1,8023	6.758,76	8.110,51	13.517,51	16.221,02
PORSCHE	911 CARRERA 4S 3.0 450CV COUPÉ	1,6877	6.329,04	7.594,84	12.658,07	15.189,69
PORSCHE	911 CARRERA S 3.0 450CV CABRIO	1,7429	6.536,05	7.843,26	13.072,10	15.686,52
PORSCHE	911 CARRERA S 3.0 420CV COUPÉ	1,3310	4.991,40	5.989,68	9.982,81	11.979,37
PORSCHE	911 CARRERA S 3.0 450CV COUPÉ	1,6111	6.041,46	7.249,76	12.082,93	14.499,51
PORSCHE	CAYENNE 2.9 V6 S 440CV	1,3704	5.139,17	6.167,00	10.278,34	12.334,01
PORSCHE	CAYENNE 3.0 V6 340CV	1,2026	4.509,67	5.411,60	9.019,34	10.823,20
PORSCHE	CAYENNE 4.0 V8 T 550CV	1,8516	6.943,33	8.332,00	13.886,66	16.664,00
PORSCHE	CAYENNE COUPÉ 3.0 340CV	1,2754	4.782,74	5.739,29	9.565,48	11.478,57
PORSCHE	CAYENNE COUPÉ 4.0 550CV	1,8793	7.047,38	8.456,86	14.094,77	16.913,72
PORSCHE	MACAN 2.0 245CV	0,9211	3.453,98	4.144,77	6.907,96	8.289,55
PORSCHE	MACAN 2.0 252CV	0,8364	3.136,43	3.763,72	6.272,87	7.527,44
PORSCHE	MACAN 3.0 GTS 360CV	1,0612	3.979,55	4.775,46	7.959,10	9.550,92
PORSCHE	MACAN 3.0 S 340CV	0,9692	3.634,45	4.361,34	7.268,90	8.722,68
PORSCHE	MACAN 3.0 S 350CV	1,0245	3.841,88	4.610,25	7.683,76	9.220,51
PORSCHE	MACAN 3.6 TURBO 400CV	1,1393	4.272,33	5.126,80	8.544,67	10.253,60
PORSCHE	MACAN GTS 2.9 380CV	1,1417	4.281,27	5.137,53	8.562,55	10.275,06
PORSCHE	PANAMERA 2.9 4S 440CV	1,5644	5.866,33	7.039,59	11.732,66	14.079,19
PORSCHE	PANAMERA 3.0 4 330CV	1,2374	4.640,33	5.568,39	9.280,66	11.136,79
PORSCHE	PANAMERA 4 2.9 330CV	1,2404	4.651,68	5.582,02	9.303,37	11.164,04
PORSCHE	PANAMERA 4.0 TURBO 550CV	1,7509	6.566,01	7.879,21	13.132,02	15.758,42
PORSCHE	PANAMERA 4S 2.9 440CV	1,3300	4.987,61	5.985,13	9.975,21	11.970,25
PORSCHE	PANAMERA GTS 4.0 460CV	1,5979	5.992,20	7.190,64	11.984,40	14.381,28
RENAULT	CAPTUR 1.2 TCE 120CV EDC	0,4457	1.671,51	2.005,81	3.343,02	4.011,62
RENAULT	CAPTUR 2020 1.0 TCE 100CV	0,3977	1.491,23	1.789,47	2.982,46	3.578,95
RENAULT	CAPTUR 2020 1.3 TCE 130CV	0,4682	1.755,71	2.106,86	3.511,43	4.213,71
RENAULT	CAPTUR 2021 1.0 TCE 90CV	0,4044	1.516,68	1.820,01	3.033,35	3.640,02
RENAULT	CAPTUR 2021 1.3 TCE 140CV	0,4507	1.690,22	2.028,26	3.380,44	4.056,53
RENAULT	CAPTUR 900 TCE 12V 90CV	0,3965	1.486,88	1.784,25	2.973,75	3.568,50
RENAULT	CAPTURE 0.9 90CV	0,3928	1.473,04	1.767,65	2.946,08	3.535,30
RENAULT	CAPTURE 1.0 TCE 90CV	0,4653	1.744,77	2.093,72	3.489,53	4.187,44
RENAULT	CAPTURE 1.3 TCE 130CV	0,4461	1.672,94	2.007,52	3.345,87	4.015,04
RENAULT	CAPTURE 1.3 TCE 150CV	0,4610	1.728,64	2.074,37	3.457,28	4.148,74
RENAULT	CLIO 0.9 TCE 12V 75CV	0,3847	1.442,66	1.731,19	2.885,31	3.462,37
RENAULT	CLIO 0.9 TCE 12V 90CV	0,3904	1.464,13	1.756,96	2.928,26	3.513,92
RENAULT	CLIO 09 TCE 90CV S&S	0,3869	1.451,03	1.741,24	2.902,07	3.482,48
RENAULT	CLIO 1.2 120CV S&S	0,4311	1.616,71	1.940,05	3.233,42	3.880,11
RENAULT	CLIO 1.2 75CV ND	0,3957	1.483,91	1.780,69	2.967,81	3.561,37
RENAULT	CLIO 1.2 TCE S&S 120CV	0,4416	1.656,14	1.987,37	3.312,28	3.974,73
RENAULT	CLIO 1.6 TCE 200CV	0,5075	1.903,22	2.283,86	3.806,43	4.567,72
RENAULT	CLIO 2019 1.0 SCE 75CV	0,3967	1.487,60	1.785,12	2.975,21	3.570,25
RENAULT	CLIO 2019 1.0 TCE 100CV	0,3919	1.469,79	1.763,75	2.939,58	3.527,50
RENAULT	CLIO 2019 1.3 TCE 130CV	0,4741	1.777,89	2.133,47	3.555,79	4.266,95
RENAULT	CLIO SPORTER 1.2 75CV SW	0,4171	1.564,13	1.876,95	3.128,25	3.753,90
RENAULT	CLIO SPORTER 1.2 TCE 120CV SW	0,4491	1.684,13	2.020,95	3.368,25	4.041,90
RENAULT	CLIO SPORTER 900 TCE 90CV SW	0,3962	1.485,75	1.782,90	2.971,50	3.565,80
RENAULT	ESCAPE 1.8 TCE 225CV	0,6514	2.442,62	2.931,14	4.885,23	5.862,28
RENAULT	ESPACE 1.8 TCE EDC 225CV	0,6912	2.592,12	3.110,54	5.184,24	6.221,09
RENAULT	GRAND SCENIC 1.2 TCE 115CV	0,5094	1.910,13	2.292,15	3.820,25	4.584,30
RENAULT	GRAND SCENIC 1.2 TCE 130CV	0,5347	2.005,23	2.406,28	4.010,47	4.812,56
RENAULT	GRAND SCENIC 1.3 TCE 115CV	0,5261	1.972,90	2.367,48	3.945,80	4.734,96
RENAULT	GRAND SCENIC 1.3 TCE 140CV	0,5649	2.118,36	2.542,03	4.236,72	5.084,06
RENAULT	GRAND SCENIC 1.3 TCE 160CV	0,5878	2.204,39	2.645,26	4.408,77	5.290,52
RENAULT	KADJAR 1.2 TCE 130CV	0,4437	1.663,92	1.996,70	3.327,84	3.993,41
RENAULT	KADJAR 1.3 TCE 140CV	0,5162	1.935,76	2.322,91	3.871,52	4.645,83
RENAULT	KADJAR 1.3 TCE 160CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
RENAULT	KADJAR 2022 1.3 TCE 140CV	0,5332	1.999,46	2.399,35	3.998,92	4.798,70
RENAULT	KOLEOS 2020 1.3 TCE 160CV	0,5708	2.140,61	2.568,73	4.281,22	5.137,46
RENAULT	MEGANE 1.2 TCE 100CV MY2016	0,4370	1.638,90	1.966,68	3.277,80	3.933,36
RENAULT	MEGANE 1.2 TCE 130CV MY2016	0,4775	1.790,67	2.148,80	3.581,33	4.297,60
RENAULT	MEGANE 1.3 TCE 115CV	0,4597	1.723,92	2.068,71	3.447,85	4.137,42
RENAULT	MEGANE 1.3 TCE 140CV	0,5002	1.875,62	2.250,74	3.751,24	4.501,49
RENAULT	MEGANE 1.6 TCE GT 205CV MY2016	0,5458	2.046,83	2.456,19	4.093,65	4.912,38
RENAULT	MEGANE 2020 1.3 TCE 115CV	0,4922	1.845,90	2.215,08	3.691,79	4.430,15
RENAULT	MEGANE 2020 1.3 TCE 140CV	0,5100	1.912,35	2.294,82	3.824,71	4.589,65

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

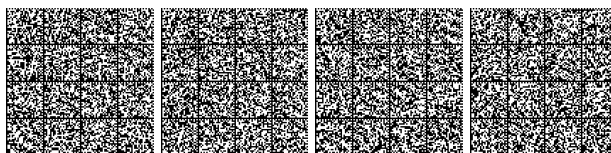
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
RENAULT	MEGANE 2020 1.3 TCE 160CV	0,5601	2.100,44	2.520,53	4.200,89	5.041,06
RENAULT	MEGANE 2020 1.8 TCE 300CV	0,7531	2.824,25	3.389,10	5.648,51	6.778,21
RENAULT	MEGANE GRAND COUPÉ 1.3 140CV	0,5044	1.891,55	2.269,86	3.783,10	4.539,72
RENAULT	MEGANE SPORTER 1.2 100CV SW	0,4548	1.705,42	2.046,50	3.410,84	4.093,00
RENAULT	MEGANE SPORTER 1.2 130CV SW	0,4963	1.861,14	2.233,36	3.722,27	4.466,73
RENAULT	MEGANE SPORTER 1.3 TCE 115CV	0,4677	1.753,87	2.104,64	3.507,74	4.209,28
RENAULT	MEGANE SPORTER 1.3 TCE 140CV	0,5082	1.905,56	2.286,68	3.811,13	4.573,35
RENAULT	MEGANE SPORTER 2020 1.3 TCE 115CV	0,5007	1.877,70	2.253,24	3.755,40	4.506,48
RENAULT	MEGANE SPORTER 2020 1.3 TCE 140CV	0,5213	1.954,72	2.345,67	3.909,44	4.691,33
RENAULT	MEGANE SPORTER 2020 1.3 TCE 160CV	0,5682	2.130,74	2.556,88	4.261,47	5.113,76
RENAULT	MEGANE TCE 300 1.8 RS ULTIME	0,8177	3.066,54	3.679,85	6.133,09	7.359,71
RENAULT	SCENIC 1.3 TCE 116CV	0,5121	1.920,37	2.304,44	3.840,74	4.608,88
RENAULT	SCENIC 1.3 TCE 140CV	0,5958	2.234,17	2.681,01	4.468,34	5.362,01
RENAULT	SCENIC 1.3 TCE 160CV	0,6253	2.344,80	2.813,76	4.689,61	5.627,53
RENAULT	SCENIC ENERGY 1.2 TCE 115CV	0,4800	1.800,07	2.160,08	3.600,14	4.320,16
RENAULT	SCENIC ENERGY 1.2 TCE 130CV	0,5051	1.894,09	2.272,91	3.788,18	4.545,81
RENAULT	TALISMAN 1.3 TCE 160CV	0,6356	2.383,56	2.860,27	4.767,11	5.720,54
RENAULT	TALISMAN 1.6 TCE 150CV	0,5557	2.083,76	2.500,51	4.167,51	5.001,01
RENAULT	TALISMAN 1.6 TCE 200CV	0,5905	2.214,47	2.657,36	4.428,93	5.314,72
RENAULT	TALISMAN 1.8 TCE 225CV	0,6942	2.603,14	3.123,77	5.206,28	6.247,54
RENAULT	TALISMAN SPORTER 1.3 TCE 160CV	0,6376	2.391,15	2.869,38	4.782,29	5.738,75
RENAULT	TALISMAN SPORTER 1.6 TCE 150CV	0,5579	2.092,14	2.510,57	4.184,28	5.021,14
RENAULT	TALISMAN SPORTER 1.6 TCE 200CV	0,5907	2.214,95	2.657,94	4.429,90	5.315,88
RENAULT	TALISMAN SPORTER 1.8 TCE 225CV	0,6955	2.608,31	3.129,97	5.216,62	6.259,94
RENAULT	TWINGO 0.9 TCE 110CV	0,3931	1.474,21	1.769,05	2.948,42	3.538,11
RENAULT	TWINGO 0.9 TCE 90CV MY2014	0,3653	1.370,04	1.644,05	2.740,08	3.288,10
RENAULT	TWINGO 0.9 TCE DUEL 90CV	0,3597	1.349,01	1.618,82	2.698,03	3.237,63
RENAULT	TWINGO 1.0 SCE S&S 70CV MY2014	0,3615	1.355,56	1.626,67	2.711,12	3.253,35
RENAULT	TWINGO 1.0 TCE DUEL 70CV	0,3636	1.363,35	1.636,02	2.726,71	3.272,05
RENAULT	TWINGO 2019 900 92CV	0,3847	1.442,71	1.731,25	2.885,42	3.462,51
SEAT	ARONA 1.0 TSI 115CV	0,4172	1.564,46	1.877,36	3.128,93	3.754,71
SEAT	ARONA 1.0 TSI 95CV	0,3909	1.466,00	1.759,19	2.931,99	3.518,39
SEAT	ARONA 1.5 TSI 150CV	0,4511	1.691,61	2.029,93	3.383,21	4.059,86
SEAT	ARONA 2020 1.0 ECOTSI 110CV	0,4587	1.720,05	2.064,06	3.440,11	4.128,13
SEAT	ATECA 1.0 ECO TSI 116CV	0,4639	1.739,52	2.087,42	3.479,04	4.174,85
SEAT	ATECA 1.4 ECO TSI 150CV	0,4771	1.788,99	2.146,79	3.577,99	4.293,59
SEAT	ATECA 1.4 ECO TSI 4DRIVE 150CV	0,5424	2.034,14	2.440,96	4.068,27	4.881,92
SEAT	ATECA 1.5 ECO TSI 150CV	0,4948	1.855,37	2.226,44	3.710,73	4.452,88
SEAT	ATECA 1.5 ECOTSI 4DRIVE 150CV	0,5635	2.113,15	2.535,78	4.226,30	5.071,56
SEAT	ATECA 2020 1.0 TSI 110CV	0,5096	1.910,95	2.293,14	3.821,90	4.586,27
SEAT	ATECA 2020 1.0 TSI 115CV	0,4524	1.696,67	2.036,00	3.393,34	4.072,01
SEAT	ATECA 2020 2.0 TSI 4DRIVE 190CV	0,6671	2.501,65	3.001,98	5.003,30	6.003,95
SEAT	IBIZA 1.0 75CV MY2017	0,3959	1.484,72	1.781,66	2.969,43	3.563,32
SEAT	IBIZA 1.0 80CV MY2018	0,3935	1.475,51	1.770,61	2.951,01	3.541,21
SEAT	IBIZA 1.0 95CV MY2017	0,4085	1.531,70	1.838,04	3.063,40	3.676,08
SEAT	IBIZA 1.0 95CV MY2018	0,4004	1.501,40	1.801,68	3.002,80	3.603,36
SEAT	IBIZA 1.0 ECOTSI 115CV MY2017	0,4201	1.575,20	1.890,23	3.150,39	3.780,47
SEAT	IBIZA 1.5 TSI EVO 150CV MY2018	0,4504	1.688,86	2.026,63	3.377,72	4.053,26
SEAT	IBIZA 2020 1.0 ECOTSI 110CV	0,4625	1.734,47	2.081,36	3.468,94	4.162,73
SEAT	IBIZA 2020 1.0 MPI 80CV	0,4545	1.704,48	2.045,38	3.408,97	4.090,76
SEAT	LEON 1.0 TSI 115CV	0,4378	1.641,83	1.970,19	3.283,65	3.940,38
SEAT	LEON 1.2 TSI 86CV	0,4445	1.666,80	2.000,16	3.333,61	4.000,33
SEAT	LEON 1.4 TSI 150CV	0,4901	1.837,99	2.205,59	3.675,98	4.411,18
SEAT	LEON 1.4 TSI 125CV MY2014	0,4905	1.839,22	2.207,07	3.678,44	4.414,13
SEAT	LEON 1.5 ECOTSI 131CV	0,4950	1.856,32	2.227,59	3.712,64	4.455,17
SEAT	LEON 1.5 ECOTSI 150CV	0,5154	1.932,78	2.319,33	3.865,55	4.638,66
SEAT	LEON 2.0 TSI CUPRA 290CV	0,6286	2.357,29	2.828,75	4.714,58	5.657,49
SEAT	LEON 2020 1.0 TSI 110CV	0,4547	1.705,25	2.046,30	3.410,50	4.092,60
SEAT	LEON 2020 1.0 TSI 110CV FR	0,5508	2.065,40	2.478,48	4.130,80	4.956,96
SEAT	LEON 2020 1.0 TSI 90CV	0,4442	1.665,74	1.998,88	3.331,47	3.997,76
SEAT	LEON 2020 1.5 TSI 130CV	0,5366	2.012,30	2.414,76	4.024,60	4.829,52
SEAT	LEON 2020 1.5 TSI 150CV	0,5550	2.081,25	2.497,50	4.162,50	4.995,00
SEAT	LEON 2020 2.0 TSI 190CV	0,6164	2.311,53	2.773,84	4.623,06	5.547,67
SEAT	LEON SPORTSTOURER 2020 1.0 TSI 110CV SW	0,5480	2.054,91	2.465,89	4.109,82	4.931,78
SEAT	LEON SPORTSTOURER 2020 1.0 TSI 90CV SW	0,4523	1.696,12	2.035,35	3.392,24	4.070,69
SEAT	LEON SPORTSTOURER 2020 1.5 TSI 130CV SW	0,5439	2.039,67	2.447,60	4.079,34	4.895,21
SEAT	LEON SPORTSTOURER 2020 1.5 TSI 150CV SW	0,5725	2.146,73	2.576,08	4.293,47	5.152,16
SEAT	LEON ST 1.0 TSI 115CV	0,4439	1.664,48	1.997,37	3.328,95	3.994,74
SEAT	LEON ST 1.2 TSI 110CV SW	0,4543	1.703,62	2.044,35	3.407,24	4.088,69
SEAT	LEON ST 1.4 TSI 150CV SW	0,4901	1.837,99	2.205,59	3.675,98	4.411,18
SEAT	LEON ST 1.5 ECO TSI 131CV	0,5011	1.878,97	2.254,77	3.757,94	4.509,53
SEAT	MII 1.0 60CV ND	0,3339	1.252,24	1.502,69	2.504,48	3.005,37
SEAT	TARRACO 2019 2.0 TSI 4DRIVE 190CV	0,7240	2.715,03	3.258,04	5.430,07	6.516,08
SKODA	CITIGO 1.0 60CV ND	0,3336	1.250,89	1.501,07	2.501,78	3.002,13

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SKODA	CITIGO 1.0 75CV ND	0,3384	1.269,13	1.522,96	2.538,26	3.045,92
SKODA	FABIA 1.0 MPI 60CV	0,3734	1.400,10	1.680,12	2.800,21	3.360,25
SKODA	FABIA 1.0 MPI 60CV BERLINA	0,3895	1.460,53	1.752,63	2.921,06	3.505,27
SKODA	FABIA 1.0 MPI 75CV	0,3926	1.472,18	1.766,61	2.944,35	3.533,22
SKODA	FABIA 1.0 TSI 110CV	0,4133	1.549,73	1.859,67	3.099,46	3.719,35
SKODA	FABIA 1.0 TSI 110CV BERLINA	0,4133	1.549,95	1.859,94	3.099,91	3.719,89
SKODA	FABIA 1.0 TSI 95CV BERLINA	0,3936	1.476,08	1.771,29	2.952,15	3.542,58
SKODA	FABIA 2021 1.0 MPI 65CV	0,4255	1.595,69	1.914,83	3.191,38	3.829,65
SKODA	FABIA 2021 1.0 TSI 110CV	0,4499	1.687,12	2.024,55	3.374,24	4.049,09
SKODA	FABIA WAGON 1.0 MPI 75CV	0,3971	1.489,20	1.787,04	2.978,39	3.574,07
SKODA	FABIA WAGON 1.0 TSI 110CV	0,4157	1.558,74	1.870,49	3.117,49	3.740,99
SKODA	FABIA WAGON 1.0 TSI 110CV SW	0,4147	1.555,09	1.866,11	3.110,18	3.732,22
SKODA	FABIA WAGON 1.0 TSI 95CV	0,4001	1.500,26	1.800,31	3.000,51	3.600,61
SKODA	FABIA WAGON 1.2 TSI 90CV	0,4185	1.569,37	1.883,25	3.138,74	3.766,49
SKODA	KAMIQ 1.0 TSI 110CV	0,4793	1.797,36	2.156,83	3.594,71	4.313,66
SKODA	KAMIQ 1.0 TSI 115CV	0,4331	1.624,01	1.948,81	3.248,01	3.897,61
SKODA	KAROQ 1.0 TSI 115CV	0,4605	1.727,02	2.072,42	3.454,04	4.144,84
SKODA	KAROQ 1.5 TSI 150CV	0,4924	1.846,61	2.215,93	3.693,21	4.431,85
SKODA	KAROQ 1.5 TSI 150CV 4X4	0,5173	1.939,77	2.327,73	3.879,55	4.655,46
SKODA	KAROQ 2020 1.0 TSI 110CV	0,5126	1.922,33	2.306,79	3.844,66	4.613,59
SKODA	KAROQ 2020 1.0 TSI 115CV	0,4526	1.697,34	2.036,80	3.394,67	4.073,61
SKODA	KODIAQ 1.4 TSI 125CV	0,4958	1.859,31	2.231,17	3.718,62	4.462,34
SKODA	KODIAQ 1.5 TSI 125CV	0,5074	1.902,77	2.283,33	3.805,55	4.566,65
SKODA	KODIAQ 1.5 TSI 150CV	0,5986	2.244,84	2.693,81	4.489,69	5.387,63
SKODA	KODIAQ 2.0 TSI 4X4 190CV	0,7752	2.906,90	3.488,28	5.813,80	6.976,56
SKODA	KODIAQ 2.0 TSI 4X4 245CV	0,8299	3.112,26	3.734,71	6.224,52	7.469,42
SKODA	OCTAVIA 1.0 TSI 116CV	0,4499	1.686,97	2.024,37	3.373,94	4.048,73
SKODA	OCTAVIA 1.5 TSI 150CV	0,5366	2.012,19	2.414,62	4.024,37	4.829,25
SKODA	OCTAVIA 2.0 TSI 245CV	0,6104	2.288,88	2.746,65	4.577,75	5.493,30
SKODA	OCTAVIA 2020 1.0 TSI 110CV	0,5414	2.030,35	2.436,42	4.060,70	4.872,83
SKODA	OCTAVIA 2020 2.0 TSI RS 245CV	0,6940	2.602,67	3.123,20	5.205,33	6.246,40
SKODA	OCTAVIA WAGON 1.0 TSI 110CV	0,4613	1.729,91	2.075,89	3.459,82	4.151,78
SKODA	OCTAVIA WAGON 2020 1.0 TSI 110CV	0,5510	2.066,20	2.479,44	4.132,40	4.958,87
SKODA	OCTAVIA WAGON 2020 2.0 TSI RS 245CV	0,7014	2.630,29	3.156,35	5.260,58	6.312,69
SKODA	RAPID 1.0 TSI 110CV	0,4254	1.595,31	1.914,37	3.190,62	3.828,74
SKODA	RAPID 1.0 TSI 95CV	0,4096	1.535,88	1.843,06	3.071,77	3.686,12
SKODA	SCALA 2019 1.0 TSI 110CV	0,5042	1.890,73	2.268,88	3.781,46	4.537,76
SKODA	SCALA 2019 1.0 TSI 115CV	0,4584	1.718,97	2.062,76	3.437,94	4.125,53
SKODA	SUPERB 1.4 TSI 150CV	0,5254	1.970,42	2.364,50	3.940,84	4.729,01
SKODA	SUPERB 1.5 TSI 150CV	0,6770	2.538,88	3.046,66	5.077,76	6.093,32
SKODA	SUPERB 2.0 TSI 280CV 4X4	0,7112	2.667,18	3.200,62	5.334,37	6.401,24
SKODA	SUPERB WAGON 1.4 TSI 150CV	0,5360	2.009,97	2.411,96	4.019,93	4.823,92
SKODA	SUPERB WAGON 1.5 TSI 150CV	0,6870	2.576,06	3.091,28	5.152,13	6.182,55
SKODA	YETI 1.2 TSI 110CV	0,4725	1.771,80	2.126,16	3.543,61	4.252,33
SMART	FORFOUR 0.9 110CV BRABUS	0,4225	1.584,47	1.901,37	3.168,95	3.802,73
SMART	FORFOUR 0.9 90CV MY2014	0,3784	1.418,90	1.702,68	2.837,80	3.405,36
SMART	FORFOUR 1.0 60CV MY2014	0,3672	1.376,82	1.652,18	2.753,64	3.304,37
SMART	FORFOUR 1.0 70CV MY2014	0,3623	1.358,73	1.630,48	2.717,46	3.260,95
SMART	FORTWO CABRIO 0.9 90CV	0,4073	1.527,54	1.833,05	3.055,09	3.666,11
SMART	FORTWO CABRIO 0.9 110CV BRABUS	0,4465	1.674,46	2.009,35	3.348,92	4.018,70
SMART	FORTWO CABRIO 1.0 70CV	0,3976	1.491,08	1.789,30	2.982,17	3.578,60
SMART	FORTWO COUPÉ 0.9 110CV BRABUS	0,4123	1.546,13	1.855,36	3.092,27	3.710,72
SMART	FORTWO COUPÉ 0.9 90CV MY2014	0,3703	1.388,65	1.666,38	2.777,30	3.332,75
SMART	FORTWO COUPÉ 1.0 60CV MY2014	0,3570	1.338,78	1.606,53	2.677,55	3.213,06
SMART	FORTWO COUPÉ 1.0 70CV MY2014	0,3564	1.336,38	1.603,66	2.672,77	3.207,32
SSANGYONG	KORANDO 2.0 C 2WD 149CV	0,5588	2.095,50	2.514,60	4.191,00	5.029,20
SSANGYONG	TIVOLI 1.6 128CV	0,4588	1.720,59	2.064,71	3.441,18	4.129,42
SSANGYONG	TIVOLI 2020 1.2 GDI T 130CV	0,5108	1.915,58	2.298,69	3.831,16	4.597,39
SSANGYONG	TIVOLI 2020 1.5 GDI T 160CV	0,5719	2.144,76	2.573,71	4.289,52	5.147,42
SSANGYONG	XLV 1.6 128CV	0,4957	1.859,06	2.230,87	3.718,11	4.461,73
SUBARU	BRZ 2.0 200CV ND	0,6286	2.357,22	2.828,66	4.714,44	5.657,33
SUBARU	BRZ 2.0 HIGH 200CV	0,7020	2.632,40	3.158,87	5.264,79	6.317,75
SUBARU	FORESTER 2.0I 150CV	0,5832	2.186,96	2.624,36	4.373,93	5.248,71
SUBARU	IMPREZA 1.6I LINEATRONIC 114CV	0,5252	1.969,67	2.363,61	3.939,35	4.727,21
SUBARU	LEVORG 1.6 GT 170CV	0,5577	2.091,46	2.509,75	4.182,92	5.019,50
SUBARU	LEVORG 2.0I LINEARTRONIC 150CV	0,6248	2.343,09	2.811,71	4.686,18	5.623,42
SUBARU	OUTBACK 2.5I 175CV	0,6838	2.564,12	3.076,95	5.128,25	6.153,89
SUBARU	OUTBACK 2.5I S LINEARTRONIC 175CV	0,6915	2.593,13	3.111,75	5.186,26	6.223,51
SUBARU	WRX STI 2.5 300CV	0,8313	3.117,27	3.740,72	6.234,54	7.481,45
SUBARU	XV 1.6I 114CV	0,5075	1.903,11	2.283,74	3.806,23	4.567,47
SUBARU	XV 2.0I 156CV LINEARTRONIC	0,5889	2.208,39	2.650,07	4.416,79	5.300,15
SUBARU	XV 2.0I-ES 150CV	0,5762	2.160,70	2.592,84	4.321,40	5.185,67
SUZUKI	BALENO 1.0 110CV	0,4120	1.545,17	1.854,20	3.090,34	3.708,41
SUZUKI	BALENO 1.2 VVT 90CV	0,3785	1.419,44	1.703,33	2.838,89	3.406,66

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SUZUKI	BALENO 2019 1.2 90CV	0,3933	1.474,70	1.769,64	2.949,41	3.539,29
SUZUKI	CELERIO 1.0 68CV	0,3398	1.274,24	1.529,09	2.548,48	3.058,17
SUZUKI	CELERIO 1.0 DUALJET 68CV	0,3528	1.323,03	1.587,64	2.646,06	3.175,27
SUZUKI	CELERIO 1.0 DUALJET S&S 68CV	0,3233	1.212,19	1.454,63	2.424,38	2.909,25
SUZUKI	IGNIS 1.2 90CV	0,3849	1.443,19	1.731,83	2.886,38	3.463,66
SUZUKI	IGNIS 1.2 4WD 90CV	0,4188	1.570,43	1.884,51	3.140,86	3.769,03
SUZUKI	JIMNY 1.3 4WD 85CV	0,4647	1.742,72	2.091,27	3.485,45	4.182,53
SUZUKI	JIMNY 1.5 102CV	0,4644	1.741,50	2.089,80	3.483,01	4.179,61
SUZUKI	S-CROSS 1.0 112CV	0,4311	1.616,81	1.940,17	3.233,61	3.880,33
SUZUKI	S-CROSS 1.4 4WD 140CV	0,5104	1.913,93	2.296,71	3.827,86	4.593,43
SUZUKI	SWIFT 1.0 BOOSTERJET 110CV	0,3888	1.457,93	1.749,51	2.915,86	3.499,03
SUZUKI	SWIFT 1.2 90CV	0,3695	1.385,58	1.662,69	2.771,15	3.325,38
SUZUKI	SWIFT 1.2 DUALJET 90CV	0,3634	1.362,58	1.635,10	2.725,16	3.270,20
SUZUKI	SWIFT 1.2 DUALJET 4WD 90CV	0,4141	1.552,84	1.863,41	3.105,68	3.726,82
SUZUKI	SWIFT 1.2 VVT 94CV	0,3835	1.438,11	1.725,73	2.876,22	3.451,46
SUZUKI	SWIFT 1.4 SPORT BOOSTERJET 140CV	0,4620	1.732,48	2.078,98	3.464,96	4.157,96
SUZUKI	SWIFT 1.6 SPORT 136CV	0,4604	1.726,38	2.071,65	3.452,75	4.143,30
SUZUKI	VITARA 1.0 BOOSTERJET 110CV	0,4262	1.598,28	1.917,94	3.196,57	3.835,88
SUZUKI	VITARA 1.0 BOOSTERJET 110CV 4WD	0,4547	1.705,04	2.046,05	3.410,09	4.092,10
SUZUKI	VITARA 1.0 BOOSTERJET 111CV	0,4275	1.603,11	1.923,73	3.206,22	3.847,46
SUZUKI	VITARA 1.0 BOOSTERJET 4X4 111CV	0,4562	1.710,59	2.052,71	3.421,18	4.105,41
SUZUKI	VITARA 1.4 140CV 4WD	0,4957	1.858,96	2.230,75	3.717,92	4.461,51
SUZUKI	VITARA 1.4 BOOSTERJET 140CV	0,4796	1.798,38	2.158,06	3.596,77	4.316,12
SUZUKI	VITARA 1.4 BOOSTERJET 140CV 4WD	0,4997	1.873,78	2.248,53	3.747,56	4.497,07
SUZUKI	VITARA 1.6 VVT 120CV	0,4572	1.714,68	2.057,62	3.429,36	4.115,23
SUZUKI	VITARA 1.6 VVT 120CV 4WD	0,4805	1.801,87	2.162,24	3.603,74	4.324,48
TOYOTA	AURIS 1.2 T 116CV	0,4560	1.710,07	2.052,08	3.420,14	4.104,16
TOYOTA	AYGO 1.0 72CV	0,3424	1.284,00	1.540,80	2.568,00	3.081,60
TOYOTA	AYGO 1.0 VVTI 69CV MY2015	0,3363	1.261,26	1.513,51	2.522,52	3.027,02
TOYOTA	C-HR 1.2 TURBO 2WD 115CV	0,4731	1.774,29	2.129,15	3.548,59	4.258,31
TOYOTA	C-HR 1.2 TURBO 4WD 115CV	0,5016	1.881,05	2.257,26	3.762,11	4.514,53
TOYOTA	GT86 2.0 200 CV	0,6417	2.406,40	2.887,68	4.812,80	5.775,35
TOYOTA	SUPRA 2.0B 258CV	0,7714	2.892,59	3.471,10	5.785,17	6.942,20
TOYOTA	SUPRA 3.0 PREMIUM 340CV	0,9132	3.424,67	4.109,61	6.849,35	8.219,21
TOYOTA	VERSO 1.6 132CV	0,5018	1.881,69	2.258,02	3.763,37	4.516,05
TOYOTA	VERSO 1.8 CVT 147CV	0,5379	2.017,22	2.420,66	4.034,43	4.841,32
TOYOTA	YARIS 1.0 72CV	0,3777	1.416,24	1.699,48	2.832,47	3.398,97
TOYOTA	YARIS 1.0 69CV MY2014	0,3590	1.346,31	1.615,57	2.692,62	3.231,14
TOYOTA	YARIS 1.0 69CV MY2017	0,3733	1.399,77	1.679,72	2.799,54	3.359,45
TOYOTA	YARIS 1.3 100CV MY2014	0,4249	1.593,40	1.912,08	3.186,80	3.824,15
TOYOTA	YARIS 1.5 110CV MY2017	0,4207	1.577,62	1.893,14	3.155,24	3.786,28
TOYOTA	YARIS 2020 1.0 72CV	0,4357	1.633,99	1.960,79	3.267,98	3.921,57
TOYOTA	YARIS 2020 1.6 TURBO 261CV	0,7752	2.907,15	3.488,58	5.814,29	6.977,15
VOLKSWAGEN	ARTEON 2.0 TSI 4MOTION 280CV	0,8095	3.035,55	3.642,66	6.071,10	7.285,32
VOLKSWAGEN	GOLF SPORTSVAN 1.2 TSI 110CV	0,4821	1.807,80	2.169,36	3.615,59	4.338,71
VOLKSWAGEN	GOLF SPORTSVAN 1.2 TSI 85CV	0,4671	1.751,54	2.101,84	3.503,07	4.203,68
VOLKSWAGEN	GOLF SPORTSVAN 1.4 TSI 125CV	0,5036	1.888,55	2.266,26	3.777,10	4.532,52
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 TSI 110CV	0,5523	2.071,10	2.485,31	4.142,19	4.970,63
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI 130CV	0,5867	2.200,18	2.640,22	4.400,36	5.280,44
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI 150CV	0,6275	2.353,05	2.823,66	4.706,11	5.647,33
VOLKSWAGEN	GOLF VII 1.0 TSI 110CV	0,4509	1.691,05	2.029,26	3.382,10	4.058,52
VOLKSWAGEN	GOLF VII 1.0 TSI 85CV	0,4418	1.656,90	1.988,28	3.313,81	3.976,57
VOLKSWAGEN	GOLF VII 1.2 TSI 110CV	0,4689	1.758,38	2.110,05	3.516,76	4.220,11
VOLKSWAGEN	GOLF VII 1.4 TSI 125CV	0,4936	1.850,99	2.221,18	3.701,97	4.442,36
VOLKSWAGEN	GOLF VII 1.4 TSI 150CV	0,5129	1.923,56	2.308,27	3.847,12	4.616,54
VOLKSWAGEN	GOLF VII 1.5 TSI 130CV	0,5392	2.021,95	2.426,34	4.043,90	4.852,68
VOLKSWAGEN	GOLF VII 1.5 TSI 150CV	0,5189	1.945,73	2.334,87	3.891,46	4.669,75
VOLKSWAGEN	GOLF VII 2.0 GTI PERFORMANCE 245CV	0,6645	2.491,81	2.990,17	4.983,62	5.980,34
VOLKSWAGEN	GOLF VII 2.0 R 300CV	0,7255	2.720,55	3.264,66	5.441,10	6.529,32
VOLKSWAGEN	GOLF VII 2.0 TSI 290CV	0,6861	2.572,91	3.087,49	5.145,82	6.174,98
VOLKSWAGEN	GOLF VII 2.0 TSI GTI 230CV	0,6129	2.298,39	2.758,07	4.596,79	5.516,15
VOLKSWAGEN	GOLF VII VARIANT 1.0 BMT 110CV	0,4583	1.718,49	2.062,18	3.436,97	4.124,37
VOLKSWAGEN	GOLF VII VARIANT 1.0 BMT 125CV	0,4898	1.836,65	2.203,98	3.673,31	4.407,97
VOLKSWAGEN	GOLF VII VARIANT 1.4 TGI 110CV	0,4613	1.729,88	2.075,85	3.459,76	4.151,71
VOLKSWAGEN	GOLF VII VARIANT 1.5 TGI 130CV	0,5140	1.927,53	2.313,04	3.855,06	4.626,07
VOLKSWAGEN	GOLF VIII 1.5 TSI 130CV	0,5704	2.138,84	2.566,60	4.277,67	5.133,20
VOLKSWAGEN	GOLF VIII 1.5 TSI 150CV ECO ACT	0,6139	2.302,27	2.762,73	4.604,54	5.525,45
VOLKSWAGEN	GOLF VIII 2020 1.0 TSI 110CV	0,5478	2.054,18	2.465,01	4.108,36	4.930,03
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI 245CV	0,7246	2.717,43	3.260,92	5.434,87	6.521,84
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI 300CV	0,7986	2.994,69	3.593,63	5.989,39	7.187,27
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI R 320CV	0,8218	3.081,57	3.697,88	6.163,13	7.395,76
VOLKSWAGEN	MAGGIOLINO 1.2 TSI BLUEMOTION 105CV MY2016	0,4775	1.790,72	2.148,86	3.581,43	4.297,72
VOLKSWAGEN	MAGGIOLINO 1.4 TSI BLUEMOTION 150CV MY2016	0,5340	2.002,68	2.403,22	4.005,37	4.806,44
VOLKSWAGEN	MAGGIOLINO 2.0 TSI BLUEMOTION 220CV MY2016	0,6109	2.291,02	2.749,22	4.582,04	5.498,44

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLKSWAGEN	PASSAT 1.4 TSI 125CV	0,5523	2.071,26	2.485,51	4.142,51	4.971,02
VOLKSWAGEN	PASSAT 1.4 TSI 150CV EURO 6	0,5621	2.107,69	2.529,23	4.215,38	5.058,46
VOLKSWAGEN	PASSAT 2019 1.5 TSI 150CV	0,6042	2.265,60	2.718,72	4.531,21	5.437,45
VOLKSWAGEN	PASSAT VARIANT 1.4 TSI 125CV SW	0,5603	2.101,31	2.521,57	4.202,61	5.043,13
VOLKSWAGEN	PASSAT VARIANT 1.4 TSI 150CV EURO 6 SW	0,5743	2.153,55	2.584,26	4.307,09	5.168,51
VOLKSWAGEN	PASSAT VARIANT 2019 1.5 TSI 150CV	0,6962	2.610,71	3.132,86	5.221,43	6.265,71
VOLKSWAGEN	POLO 1.0 EVO 80CV	0,4252	1.594,54	1.913,45	3.189,08	3.826,89
VOLKSWAGEN	POLO 1.0 MPI 65CV MY2018	0,3884	1.456,50	1.747,80	2.912,99	3.495,59
VOLKSWAGEN	POLO 1.0 MPI 75CV MY2018	0,4104	1.539,14	1.846,97	3.078,29	3.693,94
VOLKSWAGEN	POLO 1.0 TSI 110CV	0,4439	1.664,76	1.997,71	3.329,51	3.995,42
VOLKSWAGEN	POLO 1.0 TSI 115CV MY2018	0,4574	1.715,14	2.058,17	3.430,28	4.116,33
VOLKSWAGEN	POLO 1.0 TSI 95CV MY2018	0,4283	1.606,11	1.927,33	3.212,22	3.854,66
VOLKSWAGEN	POLO 1.5 TSI DSG 150CV	0,5073	1.902,51	2.283,01	3.805,02	4.566,02
VOLKSWAGEN	POLO 2.0 TSI GTI 200CV	0,5497	2.061,49	2.473,79	4.122,98	4.947,57
VOLKSWAGEN	POLO 2021 1.0 EVO 80CV	0,4164	1.561,40	1.873,68	3.122,80	3.747,36
VOLKSWAGEN	POLO 2021 1.0 TSI 110CV	0,5214	1.955,42	2.346,50	3.910,83	4.693,00
VOLKSWAGEN	TAIGO 1.0 TSI 110CV	0,4830	1.811,07	2.173,28	3.622,13	4.346,56
VOLKSWAGEN	T-CROSS 2019 1.0 TSI 110CV	0,4832	1.811,91	2.174,29	3.623,82	4.348,58
VOLKSWAGEN	T-CROSS 2019 1.0 TSI 115CV	0,4382	1.643,31	1.971,97	3.286,62	3.943,94
VOLKSWAGEN	T-CROSS 2019 1.0 TSI 95CV	0,4631	1.736,65	2.083,98	3.473,30	4.167,96
VOLKSWAGEN	T-CROSS 2019 1.5 TSI 150CV	0,5466	2.049,65	2.459,58	4.099,31	4.919,17
VOLKSWAGEN	TIGUAN 1.4 125CV MY2016	0,5396	2.023,51	2.428,21	4.047,02	4.856,42
VOLKSWAGEN	TIGUAN 1.4 150CV MY2016	0,5991	2.246,73	2.696,07	4.493,45	5.392,14
VOLKSWAGEN	TIGUAN 1.5 130CV	0,5422	2.033,31	2.439,98	4.066,63	4.879,95
VOLKSWAGEN	TIGUAN 1.5 150CV	0,5788	2.170,51	2.604,61	4.341,02	5.209,23
VOLKSWAGEN	TIGUAN 2.0 TSI 180CV 4MOTION MY2016	0,6605	2.476,97	2.972,36	4.953,94	5.944,73
VOLKSWAGEN	TIGUAN 2.0 TSI 4MOTION 190CV	0,6819	2.557,20	3.068,64	5.114,41	6.137,29
VOLKSWAGEN	TIGUAN 2020 1.5 TSI 130CV	0,5920	2.220,13	2.664,16	4.440,26	5.328,32
VOLKSWAGEN	TIGUAN 2020 1.5 TSI 150CV	0,6128	2.297,86	2.757,43	4.595,72	5.514,87
VOLKSWAGEN	TIGUAN 2020 2.0 TSI 4MOTION 190CV	0,7576	2.841,05	3.409,26	5.682,11	6.818,53
VOLKSWAGEN	TOUAREG 3.0 TSI 340CV	1,1181	4.192,80	5.031,36	8.385,60	10.062,72
VOLKSWAGEN	TOURAN 1.2 TSI 110CV	0,5165	1.936,99	2.324,39	3.873,98	4.648,77
VOLKSWAGEN	TOURAN 1.4 TSI BMT 150CV	0,5576	2.091,00	2.509,20	4.181,99	5.018,39
VOLKSWAGEN	T-ROC 1.0 TSI 110CV	0,5195	1.948,10	2.337,72	3.896,21	4.675,45
VOLKSWAGEN	T-ROC 1.0 TSI BLUEMOTION 115CV	0,4639	1.739,75	2.087,70	3.479,51	4.175,41
VOLKSWAGEN	T-ROC CABRIO 1.0 TSI 116CV	0,5053	1.894,93	2.273,92	3.789,86	4.547,84
VOLKSWAGEN	T-ROC CABRIO 1.5 TSI 150CV	0,5467	2.049,96	2.459,95	4.099,92	4.919,90
VOLKSWAGEN	T-ROC CABRIO 2022 1.0 TSI 110CV	0,5810	2.178,90	2.614,68	4.357,79	5.229,35
VOLKSWAGEN	T-ROC R 2.0 TSI 4MOTION 300CV	0,7433	2.787,38	3.344,85	5.574,75	6.689,70
VOLKSWAGEN	UP! 1.0 60CV ND	0,3805	1.426,70	1.712,04	2.853,40	3.424,08
VOLKSWAGEN	UP! 1.0 75CV ND	0,3733	1.399,83	1.679,80	2.799,67	3.359,60
VOLKSWAGEN	UP! 1.0 EVO 65CV	0,3922	1.470,72	1.764,86	2.941,43	3.529,72
VOLKSWAGEN	UP! 1.0 GTI 116CV	0,4653	1.744,79	2.093,75	3.489,58	4.187,49
VOLKSWAGEN	UP! 1.0 TSI 115CV	0,4375	1.640,60	1.968,72	3.281,20	3.937,44
VOLVO	S60 2.0 T3 152CV	0,5769	2.163,22	2.595,86	4.326,44	5.191,72
VOLVO	S60 2.0 T4 190CV	0,6021	2.257,98	2.709,58	4.515,96	5.419,15
VOLVO	S60 2.0 T5 GEARTRONIC 245CV	0,6872	2.577,11	3.092,53	5.154,22	6.185,06
VOLVO	S60 2.0 T6 GEARTRONIC 306CV	0,7420	2.782,61	3.339,13	5.565,21	6.678,25
VOLVO	S60 CROSS COUNTRY T5 2.0 GEARTR 245CV 4WD	0,7528	2.823,13	3.387,76	5.646,26	6.775,52
VOLVO	S60 T5 2.0 GEARTRONIC 250CV	0,7187	2.695,16	3.234,19	5.390,32	6.468,38
VOLVO	S60 T5 2.0 GEARTRONIC AWD 250CV	0,7450	2.793,72	3.352,46	5.587,43	6.704,92
VOLVO	S90 T4 GEARTRONIC 2.0 190CV	0,7163	2.686,08	3.223,30	5.372,16	6.446,59
VOLVO	S90 T5 2.0 254CV	0,7536	2.825,84	3.391,00	5.651,67	6.782,00
VOLVO	S90 T5 GEARTRONIC 2.0 250CV	0,7591	2.846,75	3.416,10	5.693,50	6.832,20
VOLVO	S90 T6 2.0 GEARTRONIC 320CV AWD	0,8472	3.177,03	3.812,44	6.354,06	7.624,87
VOLVO	S90 T6 GEARTRONIC 2.0 310CV AWD	0,8595	3.223,20	3.867,84	6.446,40	7.735,68
VOLVO	V40 T2 1.5 GEARTRONIC 122CV	0,5182	1.943,18	2.331,82	3.886,37	4.663,64
VOLVO	V40 T2 2.0 122CV	0,4964	1.861,55	2.233,85	3.723,09	4.467,71
VOLVO	V40 T2 2.0 PLUS 122CV	0,5096	1.911,11	2.293,34	3.822,23	4.586,67
VOLVO	V40 T3 1.5 GEARTRONIC 152CV	0,5387	2.020,10	2.424,12	4.040,21	4.848,25
VOLVO	V40 T3 2.0 PLUS 152CV	0,5279	1.979,54	2.375,44	3.959,07	4.750,88
VOLVO	V40 T3 CROSS COUNTRY 2.0 152CV	0,5424	2.034,14	2.440,97	4.068,29	4.881,94
VOLVO	V40 T3 KINETIC 152CV	0,5214	1.955,25	2.346,30	3.910,51	4.692,61
VOLVO	V40 T4 CROSS COUNTRY 2.0 190CV AWD	0,6140	2.302,34	2.762,81	4.604,69	5.525,62
VOLVO	V40 T5 2.0 245CV	0,6558	2.459,39	2.951,27	4.918,78	5.902,53
VOLVO	V60 2.0 T3 152CV	0,5905	2.214,50	2.657,40	4.429,01	5.314,81
VOLVO	V60 2.0 T4 190CV	0,6146	2.304,59	2.765,51	4.609,19	5.531,02
VOLVO	V60 2.0 T5 GEARTRONIC 245CV MY2014	0,7086	2.657,40	3.188,88	5.314,81	6.377,77
VOLVO	V60 CROSS COUNTRY 2.0 T5 GEARTRONIC 245CV	0,6985	2.619,56	3.143,47	5.239,11	6.286,93
VOLVO	V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC 250CV	0,7508	2.815,60	3.378,72	5.631,20	6.757,43
VOLVO	V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC 254CV	0,7777	2.916,46	3.499,75	5.832,92	6.999,50
VOLVO	V60 T4 2.0 GEARTRONIC 190CV	0,6629	2.485,71	2.982,86	4.971,43	5.965,71
VOLVO	V60 T4 GEARTRONIC 2.0 190CV	0,6726	2.522,34	3.026,80	5.044,67	6.053,61
VOLVO	V60 T5 AWD GEARTRONIC 2.0 250CV	0,7287	2.732,78	3.279,34	5.465,57	6.558,68

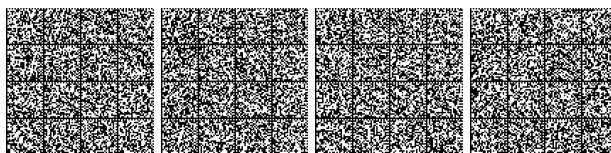
FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

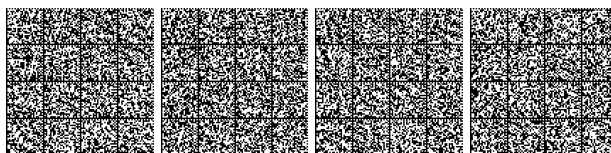
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLVO	V60 T5 GEARTRONIC 2.0 250CV	0,6972	2.614,47	3.137,36	5.228,93	6.274,72
VOLVO	V60 T6 AWD 2.0 310CV MY2018	0,7682	2.880,84	3.457,01	5.761,68	6.914,02
VOLVO	V90 2.0 T5 GEARTRONIC 254CV	0,7818	2.931,83	3.518,19	5.863,65	7.036,38
VOLVO	V90 2.0 T6 GEARTRONIC 320CV	0,8705	3.264,32	3.917,18	6.528,63	7.834,36
VOLVO	V90 CROSS COUNTRY T5 GEARTRONIC AWD 2.0 250CV	0,8300	3.112,42	3.734,91	6.224,84	7.469,81
VOLVO	V90 CROSS COUNTRY T6 GEARTRONIC AWD 2.0 310CV	0,8988	3.370,56	4.044,67	6.741,12	8.089,34
VOLVO	V90 T4 GEARTRONIC 2.0 190CV	0,7437	2.788,91	3.346,69	5.577,81	6.693,37
VOLVO	V90 T5 GEARTRONIC 2.0 250CV	0,7822	2.933,19	3.519,83	5.866,39	7.039,67
VOLVO	V90 T6 GEARTRONIC 2.0 310CV AWD	0,8805	3.301,74	3.962,09	6.603,49	7.924,19
VOLVO	XC40 2019 T2 GEARTRONIC 1.5 130CV	0,6306	2.364,71	2.837,65	4.729,41	5.675,29
VOLVO	XC40 2019 T3 GEARTRONIC 1.5 163CV	0,5979	2.242,23	2.690,67	4.484,45	5.381,34
VOLVO	XC40 2019 T4 GEARTRONIC 2.0 190CV	0,6604	2.476,45	2.971,74	4.952,90	5.943,48
VOLVO	XC40 2019 T4 AWD GEARTRONIC 2.0 190CV	0,6801	2.550,56	3.060,67	5.101,12	6.121,34
VOLVO	XC40 2019 T5 AWD GEARTRONIC 2.0 250CV	0,7167	2.687,47	3.224,96	5.374,94	6.449,92
VOLVO	XC40 T3 1.5 156CV	0,5740	2.152,56	2.583,08	4.305,13	5.166,15
VOLVO	XC40 T4 2.0 AWD GEARTRONIC 190CV	0,6660	2.497,52	2.997,02	4.995,03	5.994,04
VOLVO	XC40 T4 2.0 GEARTRONIC 190CV	0,6463	2.423,71	2.908,45	4.847,42	5.816,90
VOLVO	XC40 T5 2.0 AWD 247CV	0,7144	2.678,97	3.214,76	5.357,93	6.429,52
VOLVO	XC60 2.0 T4 GEARTRONIC 190CV	0,7185	2.694,48	3.233,38	5.388,97	6.466,76
VOLVO	XC60 2.0 T5 GEARTRONIC 250CV AWD	0,7608	2.853,06	3.423,67	5.706,12	6.847,34
VOLVO	XC60 2.0 T6 GEARTRONIC 310CV AWD	0,8442	3.165,60	3.798,72	6.331,20	7.597,44
VOLVO	XC60 2019 T4 GEARTRONIC 2.0 190CV	0,7180	2.692,68	3.231,22	5.385,37	6.462,44
VOLVO	XC60 2019 T5 AWD GEARTRONIC 2.0 250CV	0,7762	2.910,91	3.493,09	5.821,82	6.986,18
VOLVO	XC60 2019 T5 GEARTRONIC 2.0 250CV	0,7552	2.832,11	3.398,53	5.664,21	6.797,05
VOLVO	XC60 2019 T6 AWD GEARTRONIC 2.0 310CV	0,8368	3.138,12	3.765,75	6.276,25	7.531,50
VOLVO	XC60 T5 2.0 245CV	0,7117	2.669,05	3.202,86	5.338,10	6.405,72
VOLVO	XC60 T6 2.0 AWD 306CV	0,8050	3.018,86	3.622,64	6.037,73	7.245,27
VOLVO	XC90 T5 2.0 AWD 250CV	0,8785	3.294,42	3.953,30	6.588,83	7.906,60
VOLVO	XC90 T6 2.0 320CV AWD	0,8635	3.238,20	3.885,84	6.476,41	7.771,69
VOLVO	XC90 T6 2.0 AWD 310CV	0,9180	3.442,59	4.131,11	6.885,19	8.262,23

FRINGE BENEFIT 2025

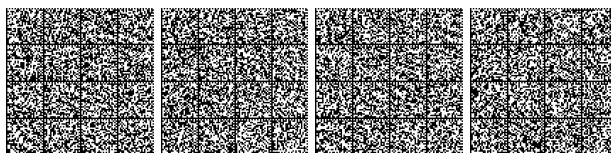
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ALFA ROMEO	GIULIA 2.2 TD 136CV	0,5515	2.068,13	2.481,75	4.136,25	4.963,50
ALFA ROMEO	GIULIA 2.2 TD 150CV	0,5485	2.056,78	2.468,14	4.113,56	4.936,28
ALFA ROMEO	GIULIA 2.2 TD 180CV	0,5809	2.178,32	2.613,98	4.356,63	5.227,96
ALFA ROMEO	GIULIA 2.2 TD 190CV	0,6881	2.580,36	3.096,43	5.160,71	6.192,85
ALFA ROMEO	GIULIA 2.2 TD AT8 136CV	0,5719	2.144,59	2.573,50	4.289,17	5.147,01
ALFA ROMEO	GIULIETTA 1.6 JTDM-2 120CV	0,4307	1.614,94	1.937,93	3.229,88	3.875,85
ALFA ROMEO	GIULIETTA 2.0 JTDM 170CV VELOCE	0,4954	1.857,86	2.229,43	3.715,71	4.458,85
ALFA ROMEO	GIULIETTA 2.0 JTDM-2 150CV	0,4769	1.788,43	2.146,11	3.576,85	4.292,22
ALFA ROMEO	GIULIETTA 2.0 JTDM-2 175CV	0,5026	1.884,70	2.261,64	3.769,40	4.523,28
ALFA ROMEO	MITO 1.3 JTD 95CV	0,3536	1.326,08	1.591,29	2.652,15	3.182,58
ALFA ROMEO	MITO 1.3 JTDM 90CV	0,3510	1.316,15	1.579,38	2.632,31	3.158,77
ALFA ROMEO	STELVIO 2.2 TD 150CV	0,6122	2.295,91	2.755,09	4.591,82	5.510,18
ALFA ROMEO	STELVIO 2.2 TD 180CV 2WD	0,6265	2.349,24	2.819,09	4.698,48	5.638,18
ALFA ROMEO	STELVIO 2.2 TD 190CV 2WD	0,6750	2.531,16	3.037,39	5.062,32	6.074,78
ALFA ROMEO	STELVIO 2.2 TD 190CV 4WD	0,7515	2.818,11	3.381,73	5.636,21	6.763,46
ALFA ROMEO	STELVIO 2.2 TD 210CV	0,6506	2.439,89	2.927,87	4.879,78	5.855,74
ALFA ROMEO	STELVIO 2.2 TD Q4 180CV 4WD	0,6408	2.403,03	2.883,64	4.806,07	5.767,28
AUDI	A1 1.4 TDI 90CV	0,3777	1.416,21	1.699,45	2.832,41	3.398,90
AUDI	A1 1.6 TDI 116CV	0,4006	1.502,12	1.802,55	3.004,25	3.605,10
AUDI	A1 SPB 1.4 TDI 90CV	0,3821	1.432,74	1.719,29	2.865,49	3.438,59
AUDI	A1 SPB 1.6 TDI 116CV	0,4046	1.517,16	1.820,59	3.034,32	3.641,19
AUDI	A3 1.6 TDI 110CV MY2016	0,4358	1.634,37	1.961,24	3.268,74	3.922,49
AUDI	A3 1.6 TDI S-TRONIC 110CV MY2016	0,4382	1.643,08	1.971,69	3.286,16	3.943,39
AUDI	A3 2.0 TDI 150CV CABRIO MY2014	0,5257	1.971,55	2.365,85	3.943,09	4.731,71
AUDI	A3 2.0 TDI 150CV MY2016	0,4722	1.770,71	2.124,86	3.541,43	4.249,71
AUDI	A3 2.0 TDI 184CV MY2016	0,4991	1.871,46	2.245,76	3.742,93	4.491,51
AUDI	A3 2.0 TDI QUATTRO 150CV MY2016	0,4966	1.862,23	2.234,67	3.724,45	4.469,34
AUDI	A3 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5191	1.946,56	2.335,88	3.893,13	4.671,75
AUDI	A3 2.0 TDI S-TRONIC 150CV MY2016	0,4928	1.847,87	2.217,45	3.695,75	4.434,90
AUDI	A3 2020 SEDAN 30 TDI S-TRONIC 2.0 116CV	0,5138	1.926,60	2.311,92	3.853,20	4.623,84
AUDI	A3 2020 SEDAN 35 TDI 2.0 150CV	0,5273	1.977,24	2.372,69	3.954,48	4.745,38
AUDI	A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC 2.0 200CV	0,6338	2.376,78	2.852,14	4.753,56	5.704,27
AUDI	A3 2020 SPB 30 TDI S-TRONIC 2.0 116CV	0,5048	1.892,99	2.271,59	3.785,98	4.543,18
AUDI	A3 2020 SPB 35 TDI 2.0 150CV	0,5173	1.939,98	2.327,98	3.879,96	4.655,96
AUDI	A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC 200CV	0,6252	2.344,52	2.813,43	4.689,05	5.626,86
AUDI	A3 CABRIO 1.6 TDI 110CV MY2016	0,4776	1.790,98	2.149,18	3.581,97	4.298,36
AUDI	A3 CABRIO 2.0 TDI 150CV MY2016	0,5204	1.951,44	2.341,73	3.902,89	4.683,46
AUDI	A3 CABRIO 2.0 TDI 184CV MY2016	0,5486	2.057,26	2.468,71	4.114,52	4.937,42
AUDI	A3 CABRIO 2.0 TDI QUATTRO 150CV MY2016	0,5438	2.039,13	2.446,95	4.078,25	4.893,90
AUDI	A3 CABRIO 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5682	2.130,58	2.556,70	4.261,17	5.113,40
AUDI	A3 CABRIO 2.0 TDI S-TRONIC 150CV MY2016	0,5409	2.028,43	2.434,12	4.056,87	4.868,24
AUDI	A3 SEDAN 1.6 TDI 110CV MY2016	0,4403	1.651,07	1.981,28	3.302,13	3.962,56
AUDI	A3 SEDAN 1.6 TDI S-TRONIC 110CV MY2016	0,4510	1.691,34	2.029,61	3.382,68	4.059,22
AUDI	A3 SEDAN 2.0 TDI 150CV MY2016	0,4841	1.815,20	2.178,24	3.630,39	4.356,47
AUDI	A3 SEDAN 2.0 TDI 184CV MY2016	0,5099	1.912,06	2.294,47	3.824,12	4.588,94
AUDI	A3 SEDAN 2.0 TDI QUATTRO 150CV MY2016	0,5094	1.910,23	2.292,27	3.820,45	4.584,54
AUDI	A3 SEDAN 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5299	1.987,00	2.384,39	3.973,99	4.768,79
AUDI	A3 SEDAN 2.0 TDI S-TRONIC 150CV MY2016	0,5056	1.895,86	2.275,04	3.791,73	4.550,07
AUDI	A3 SEDAN 30 TDI 1.6 116CV	0,4445	1.666,90	2.000,28	3.333,80	4.000,56
AUDI	A3 SEDAN 35 TDI 2.0 150CV S-TRONIC	0,4962	1.860,69	2.232,82	3.721,37	4.465,64
AUDI	A3 SEDAN 40 TDI 2.0 184CV QUATTRO S-TRONIC	0,5373	2.014,88	2.417,86	4.029,76	4.835,72
AUDI	A3 SPB 1.6 TDI 110CV MY2016	0,4349	1.630,83	1.957,00	3.261,66	3.914,00
AUDI	A3 SPB 1.6 TDI S-TRONIC 110CV MY2016	0,4417	1.656,42	1.987,70	3.312,84	3.975,40
AUDI	A3 SPB 2.0 TDI 150CV MY2016	0,4757	1.783,95	2.140,73	3.567,89	4.281,47
AUDI	A3 SPB 2.0 TDI 184CV MY2016	0,5030	1.886,09	2.263,31	3.772,18	4.526,62
AUDI	A3 SPB 2.0 TDI QUATTRO 150CV MY2016	0,5001	1.875,30	2.250,36	3.750,61	4.500,73
AUDI	A3 SPB 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5225	1.959,42	2.351,30	3.918,83	4.702,60
AUDI	A3 SPB 2.0 TDI S-TRONIC 150CV MY2016	0,4962	1.860,94	2.233,12	3.721,87	4.466,25
AUDI	A3 SPB 30 TDI 1.6 116CV	0,4375	1.640,64	1.968,77	3.281,28	3.937,53
AUDI	A3 SPB 30 TDI 1.6 116CV S-TRONIC	0,4376	1.641,02	1.969,22	3.282,03	3.938,44
AUDI	A3 SPB 35 TDI 2.0 150CV S-TRONIC	0,4882	1.830,75	2.196,90	3.661,51	4.393,81
AUDI	A3 SPB 40 TDI 2.0 184CV QUATTRO S-TRONIC	0,5307	1.990,23	2.388,27	3.980,45	4.776,55
AUDI	A4 2.0 TDI QUATTRO 150CV	0,5437	2.039,01	2.446,82	4.078,03	4.893,63
AUDI	A4 2.0 TDI S-TRONIC 122CV	0,5098	1.911,63	2.293,95	3.823,25	4.587,90
AUDI	A4 2.0 TDI S-TRONIC 150CV	0,5340	2.002,48	2.402,98	4.004,97	4.805,96
AUDI	A4 2.0 TDI S-TRONIC 190CV	0,5571	2.088,98	2.506,77	4.177,95	5.013,55
AUDI	A4 2.0 TDI S-TRONIC QUATTRO 190CV	0,5787	2.169,94	2.603,93	4.339,89	5.207,87
AUDI	A4 3.0 TDI QUATTRO TIPTRONIC 272CV	0,6581	2.467,81	2.961,37	4.935,62	5.922,74
AUDI	A4 3.0 TDI S-TRONIC 218CV	0,6110	2.291,44	2.749,72	4.582,87	5.499,45
AUDI	A4 3.0 TDI S-TRONIC QUATTRO 218CV	0,6281	2.355,36	2.826,43	4.710,72	5.652,86
AUDI	A4 30 2.0 TDI 122CV	0,5143	1.928,52	2.314,23	3.857,04	4.628,45
AUDI	A4 40 2.0 TDI 190CV QUATTRO S-TRONIC	0,6013	2.254,70	2.705,64	4.509,40	5.411,28

FRINGE BENEFIT 2025

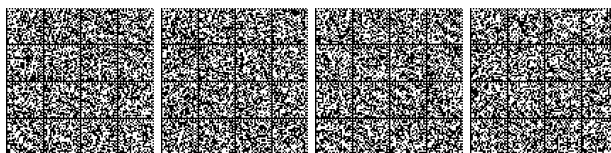
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	A4 40 2.0 TDI 190CV S-TRONIC	0,5735	2.150,54	2.580,64	4.301,07	5.161,29
AUDI	A4 45 3.0 TDI 230CV QUATTRO TIPTRONIC	0,6405	2.401,74	2.882,09	4.803,49	5.764,18
AUDI	A4 45 3.0 TDI 286CV QUATTRO TIPTRONIC	0,6586	2.469,86	2.963,83	4.939,72	5.927,67
AUDI	A4 ALLROAD 2.0 TDI 150CV AWD	0,5811	2.179,07	2.614,88	4.358,14	5.229,76
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC 163CV	0,5998	2.249,17	2.699,01	4.498,35	5.398,02
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC 190CV	0,6101	2.288,04	2.745,65	4.576,09	5.491,31
AUDI	A4 ALLROAD 3.0 TDI S-TRONIC 218CV	0,6626	2.484,73	2.981,67	4.969,45	5.963,34
AUDI	A4 ALLROAD 3.0 TDI TIPTRONIC 272CV	0,6867	2.575,14	3.090,17	5.150,28	6.180,33
AUDI	A4 ALLROAD 40 2.0 TDI 190CV S TRONIC	0,6139	2.302,04	2.762,45	4.604,08	5.524,89
AUDI	A4 ALLROAD 45 3.0 TDI 230CV TIPTRONIC	0,6879	2.579,49	3.095,39	5.158,98	6.190,77
AUDI	A4 ALLROAD 50 3.0 TDI 285CV TIPTRONIC	0,7058	2.646,59	3.175,91	5.293,18	6.351,82
AUDI	A4 AVANT 2.0 TDI QUATTRO 150CV SW	0,5543	2.078,44	2.494,13	4.156,88	4.988,26
AUDI	A4 AVANT 2.0 TDI S-TRONIC 122CV SW	0,5203	1.951,05	2.341,25	3.902,09	4.682,51
AUDI	A4 AVANT 2.0 TDI S-TRONIC 150CV SW	0,5445	2.041,91	2.450,29	4.083,81	4.900,58
AUDI	A4 AVANT 2.0 TDI S-TRONIC 190CV SW	0,5676	2.128,40	2.554,08	4.256,80	5.108,16
AUDI	A4 AVANT 2.0 TDI S-TRONIC QUATTRO 190CV SW	0,5892	2.209,37	2.651,25	4.418,74	5.302,49
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON 230CV SW	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON 286CV SW	0,6683	2.506,00	3.007,20	5.011,99	6.014,39
AUDI	A4 AVANT 3.0 TDI S-TRONIC 218CV SW	0,6217	2.331,34	2.797,61	4.662,68	5.595,22
AUDI	A4 AVANT 3.0 TDI S-TRONIC QUATTRO 218CV SW	0,6378	2.391,59	2.869,91	4.783,18	5.739,82
AUDI	A4 AVANT 3.0 TDI TIPTRONIC QUATTRO 272CV SW	0,6707	2.515,06	3.018,07	5.030,11	6.036,14
AUDI	A4 AVANT 30 TDI 2.0 122CV SW	0,5167	1.937,66	2.325,19	3.875,32	4.650,38
AUDI	A4 AVANT 40 TDI 2.0 QUATTRO S TRONIC 190CV SW	0,6037	2.263,83	2.716,60	4.527,67	5.433,20
AUDI	A4 AVANT 40 TDI 2.0 S TRONIC 190CV SW	0,5759	2.159,67	2.591,61	4.319,35	5.183,21
AUDI	A5 2.0 TDI 150CV COUPÉ	0,5630	2.111,25	2.533,50	4.222,50	5.067,00
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL CABRIO	0,6236	2.338,59	2.806,31	4.677,18	5.612,61
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO CABRIO	0,6326	2.372,31	2.846,77	4.744,62	5.693,54
AUDI	A5 2.0 TDI QUATTRO S-TR 190CV COUPÉ	0,6277	2.353,83	2.824,59	4.707,66	5.649,19
AUDI	A5 2.0 TDI S-TR 150CV COUPÉ	0,5790	2.171,11	2.605,34	4.342,23	5.210,67
AUDI	A5 2.0 TDI S-TRONIC 190CV COUPÉ	0,6080	2.280,17	2.736,20	4.560,34	5.472,40
AUDI	A5 3.0 TDI QUATTRO S-TRONIC 218CV COUPÉ	0,6509	2.440,78	2.928,94	4.881,56	5.857,87
AUDI	A5 3.0 TDI QUATTRO TIP 286CV CABRIO	0,7742	2.903,21	3.483,86	5.806,43	6.967,71
AUDI	A5 3.0 TDI QUATTRO TIP 286CV COUPÉ	0,7363	2.761,18	3.313,42	5.522,36	6.626,84
AUDI	A5 40 TDI 2.0 QUATTRO S TRONIC 190CV CABRIO	0,6551	2.456,73	2.948,08	4.913,46	5.896,16
AUDI	A5 40 TDI 2.0 S TRONIC 163CV CABRIO	0,6398	2.399,10	2.878,92	4.798,20	5.757,84
AUDI	A5 45 TDI QUATTRO TIPTRONIC 231CV COUPÉ	0,6901	2.587,93	3.105,52	5.175,86	6.211,04
AUDI	A5 SPB 2.0 TDI 150CV	0,5642	2.115,80	2.538,96	4.231,61	5.077,93
AUDI	A5 SPB 2.0 TDI QUATTRO 150CV	0,5812	2.179,34	2.615,20	4.358,67	5.230,41
AUDI	A5 SPB 2.0 TDI QUATTRO 190CV	0,5955	2.233,15	2.679,78	4.466,31	5.359,57
AUDI	A5 SPB 2.0 TDI QUATTRO S-TR 190CV	0,6296	2.361,17	2.833,41	4.722,35	5.666,82
AUDI	A5 SPB 2.0 TDI S-TR 190CV	0,6077	2.279,04	2.734,85	4.558,09	5.469,70
AUDI	A5 SPB 2.0 TDI S-TRONIC 150CV	0,5756	2.158,59	2.590,31	4.317,18	5.180,61
AUDI	A5 SPB 3.0 TDI QUATTRO S-TR 218CV	0,6489	2.433,24	2.919,88	4.866,47	5.839,77
AUDI	A5 SPB 3.0 TDI QUATTRO TIPTR 272CV	0,7005	2.626,95	3.152,35	5.253,91	6.304,69
AUDI	A5 SPB 45 TDI QUATTRO TIPTRONIC 231CV	0,6901	2.587,93	3.105,52	5.175,86	6.211,04
AUDI	A6 2.0 TDI QUATTRO S-TRONIC 190CV	0,6310	2.366,31	2.839,57	4.732,62	5.679,15
AUDI	A6 2.0 TDI ULTRA 190CV	0,6093	2.284,73	2.741,68	4.569,46	5.483,35
AUDI	A6 2.0 TDI ULTRA S TRONIC 150CV MY2015	0,5852	2.194,57	2.633,48	4.389,14	5.266,96
AUDI	A6 3.0 TDI QUATTRO S TRONIC 218CV MY2015	0,7200	2.699,91	3.239,90	5.399,83	6.479,79
AUDI	A6 3.0 TDI QUATTRO S TRONIC 272CV MY2015	0,7332	2.749,64	3.299,57	5.499,29	6.599,14
AUDI	A6 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015	0,7960	2.984,93	3.581,91	5.969,85	7.163,82
AUDI	A6 3.0 TDI S TRONIC 218CV MY2015	0,6963	2.611,05	3.133,27	5.222,11	6.266,53
AUDI	A6 ALLROAD 3.0 TDI 218CV	0,7277	2.728,90	3.274,68	5.457,79	6.549,35
AUDI	A6 ALLROAD 3.0 TDI 190CV S TRONIC	0,6958	2.609,20	3.131,04	5.218,40	6.262,08
AUDI	A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC 272CV	0,7410	2.778,62	3.334,35	5.557,24	6.668,69
AUDI	A6 AVANT 2.0 TDI 150CV	0,5973	2.239,75	2.687,70	4.479,50	5.375,40
AUDI	A6 AVANT 2.0 TDI QUATTRO S-TRONIC 190CV SW	0,6478	2.429,12	2.914,94	4.858,24	5.829,89
AUDI	A6 AVANT 2.0 TDI S TRONIC 190CV MY2015	0,6249	2.343,20	2.811,83	4.686,39	5.623,67
AUDI	A6 AVANT 2.0 TDI ULTRA 190CV SW	0,6123	2.296,08	2.755,29	4.592,15	5.510,58
AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 218CV MY2015	0,7357	2.759,05	3.310,86	5.518,10	6.621,72
AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 272CV MY2015	0,7490	2.808,78	3.370,54	5.617,56	6.741,07
AUDI	A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015	0,8127	3.047,73	3.657,28	6.095,47	7.314,56
AUDI	A6 AVANT 3.0 TDI S TRONIC 218CV MY2014	0,7101	2.662,85	3.195,41	5.325,69	6.390,83
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 190CV	0,7222	2.708,40	3.250,08	5.416,80	6.500,16
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 218CV	0,7445	2.791,90	3.350,28	5.583,81	6.700,57
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 272CV	0,7687	2.882,73	3.459,28	5.765,46	6.918,56
AUDI	A7 SPB 3.0 TDI QUATTRO TIPTRONIC 320CV	0,8204	3.076,58	3.691,89	6.153,15	7.383,78
AUDI	A7 SPB 3.0 TDI S-TRONIC 190CV	0,6917	2.593,84	3.112,60	5.187,67	6.225,21
AUDI	A7 SPB 3.0 TDI S-TRONIC 218CV	0,7189	2.695,70	3.234,84	5.391,39	6.469,67
AUDI	A8 50 TDI 3.0 QUATTRO TIPTR 286CV	0,9029	3.385,79	4.062,94	6.771,57	8.125,89
AUDI	Q2 1.6 TDI 116CV	0,4474	1.677,59	2.013,11	3.355,18	4.026,22
AUDI	Q2 1.6 TDI S-TRONIC 116CV	0,4643	1.741,19	2.089,43	3.482,38	4.178,86

FRINGE BENEFIT 2025

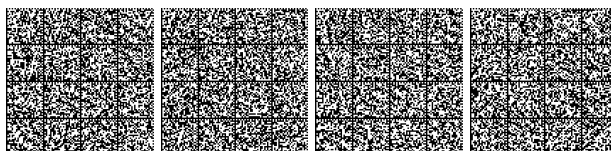
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	Q2 2.0 TDI QUATTRO 150CV	0,5293	1.984,88	2.381,85	3.969,75	4.763,70
AUDI	Q2 2.0 TDI QUATTRO 190CV	0,5439	2.039,64	2.447,57	4.079,29	4.895,14
AUDI	Q2 30 2.0 TDI 116CV	0,5241	1.965,55	2.358,66	3.931,09	4.717,31
AUDI	Q2 35 2.0 TDI 150CV	0,4969	1.863,33	2.236,00	3.726,66	4.472,00
AUDI	Q3 2.0 TDI 120CV	0,5041	1.890,43	2.268,51	3.780,85	4.537,02
AUDI	Q3 2.0 TDI 150CV	0,5267	1.975,10	2.370,12	3.950,20	4.740,24
AUDI	Q3 2.0 TDI 150CV QUATTRO S TRONIC	0,5588	2.095,65	2.514,78	4.191,31	5.029,57
AUDI	Q3 2.0 TDI 184CV QUATTRO S TRONIC	0,5933	2.224,91	2.669,89	4.449,82	5.339,78
AUDI	Q3 35 2.0 TDI 150CV	0,5812	2.179,59	2.615,50	4.359,17	5.231,01
AUDI	Q3 35 2.0 TDI QUATTRO S-TRONIC 150CV	0,6271	2.351,65	2.821,98	4.703,30	5.643,96
AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC 190CV	0,6692	2.509,61	3.011,54	5.019,23	6.023,08
AUDI	Q5 2.0 TDI QUATTRO S-TR 163CV	0,6048	2.267,88	2.721,46	4.535,76	5.442,91
AUDI	Q5 2.0 TDI QUATTRO S-TR 190CV	0,6142	2.303,21	2.763,85	4.606,42	5.527,70
AUDI	Q5 3.0 TDI QUATTRO TIPTR 286CV	0,7196	2.698,68	3.238,42	5.397,36	6.476,83
AUDI	Q5 35 2.0 TDI 163CV QUATTRO S-TRONIC	0,6254	2.345,14	2.814,17	4.690,29	5.628,34
AUDI	Q5 40 2.0 TDI 190CV QUATTRO S-TRONIC	0,6288	2.357,99	2.829,58	4.715,97	5.659,16
AUDI	Q5 40 2.0 TDI QUATTRO 190CV	0,6224	2.334,06	2.800,87	4.668,12	5.601,74
AUDI	Q5 45 3.0 TDI 230CV QUATTRO TIPTRONIC	0,6969	2.613,19	3.135,83	5.226,38	6.271,66
AUDI	Q5 50 3.0 TDI 286CV QUATTRO TIPTRONIC	0,7244	2.716,62	3.259,94	5.433,24	6.519,89
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC 218CV	0,7235	2.713,12	3.255,75	5.426,24	6.511,49
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC 272CV	0,7653	2.869,77	3.443,72	5.739,53	6.887,44
AUDI	SQ7 4.0 V8 TDI 435CV	0,9996	3.748,52	4.498,22	7.497,04	8.996,45
AUDI	TT 2.0 TDI 184CV COUPÉ MY2014	0,5668	2.125,31	2.550,38	4.250,63	5.100,75
AUDI	TT 2.0 TDI 184CV ROADSTER MY2014	0,5851	2.194,14	2.632,97	4.388,28	5.265,93
BMW	114D 1.5 95CV	0,4093	1.535,02	1.842,02	3.070,04	3.684,05
BMW	114D 2019 1.5 95CV	0,4236	1.588,42	1.906,10	3.176,84	3.812,21
BMW	116D 1.5 116CV	0,4090	1.533,69	1.840,43	3.067,38	3.680,86
BMW	116D 2019 1.5 116CV	0,4821	1.807,75	2.169,30	3.615,49	4.338,59
BMW	118D 2.0 150CV	0,4808	1.802,89	2.163,47	3.605,78	4.326,93
BMW	118D 2019 2.0 150CV	0,5429	2.035,90	2.443,09	4.071,81	4.886,17
BMW	120D 2.0 190CV	0,4976	1.866,06	2.239,27	3.732,12	4.478,54
BMW	120D 2019 2.0 190CV	0,6034	2.262,67	2.715,21	4.525,34	5.430,41
BMW	120D XDRIVE 2.0 190CV	0,5229	1.960,95	2.353,14	3.921,89	4.706,27
BMW	120D XDRIVE 2019 2.0 190CV	0,6159	2.309,69	2.771,63	4.619,39	5.543,27
BMW	125D 2.0 MSPORT 224CV	0,5471	2.051,66	2.461,99	4.103,31	4.923,98
BMW	214D 1.5 95CV GRAN TOURER	0,4525	1.696,92	2.036,31	3.393,85	4.072,62
BMW	214D 1.5 95CV ACTIVE TOURER	0,4502	1.688,39	2.026,07	3.376,79	4.052,14
BMW	216D 1.5 116CV ACTIVE TOURER	0,4639	1.739,53	2.087,43	3.479,05	4.174,86
BMW	216D 1.5 116CV GRAN TOURER	0,5210	1.953,72	2.344,47	3.907,44	4.688,93
BMW	218D 2.0 150CV ACTIVE TOURER	0,5219	1.957,03	2.348,44	3.914,07	4.696,88
BMW	218D 2.0 150CV CABRIO	0,5431	2.036,46	2.443,75	4.072,91	4.887,50
BMW	218D 2.0 150CV COUPÉ	0,5121	1.920,32	2.304,38	3.840,64	4.608,77
BMW	218D 2.0 150CV GRAN TOURER	0,5642	2.115,85	2.539,02	4.231,70	5.078,04
BMW	218D XDRIVE 2.0 150CV ACTIVE TOURER	0,5466	2.049,69	2.459,63	4.099,38	4.919,26
BMW	218D XDRIVE 2.0 150CV GRAN TOURER	0,5984	2.244,17	2.693,00	4.488,34	5.386,01
BMW	220D 2.0 190CV COUPÉ	0,6353	2.382,53	2.859,03	4.765,05	5.718,06
BMW	220D 2.0 190CV ACTIVE TOURER	0,5626	2.109,92	2.531,90	4.219,83	5.063,80
BMW	220D 2.0 190CV CABRIO	0,5730	2.148,67	2.578,40	4.297,34	5.156,81
BMW	220D 2.0 190CV COUPÉ	0,5381	2.017,84	2.421,41	4.035,69	4.842,83
BMW	220D 2.0 190CV GRAN TOURER	0,6164	2.311,60	2.773,92	4.623,19	5.547,83
BMW	220D XDRIVE 2.0 190CV ACTIVE TOURER	0,5902	2.213,19	2.655,82	4.426,37	5.311,65
BMW	220D XDRIVE 2.0 190CV COUPÉ	0,5533	2.074,76	2.489,71	4.149,51	4.979,42
BMW	220D XDRIVE 2.0 190CV GRAN TOURER	0,6253	2.345,06	2.814,07	4.690,11	5.628,14
BMW	316D 2.0 116CV	0,4837	1.813,81	2.176,57	3.627,62	4.353,14
BMW	316D 2.0 122CV	0,5221	1.958,01	2.349,61	3.916,01	4.699,22
BMW	316D TOURING 2.0 116CV	0,4983	1.868,58	2.242,30	3.737,16	4.484,59
BMW	318D 2.0 150CV	0,5152	1.932,07	2.318,48	3.864,13	4.636,96
BMW	318D 2.0 150CV BERLINA	0,5418	2.031,58	2.437,90	4.063,16	4.875,80
BMW	318D 2.0 150CV GRAN TURISMO	0,5615	2.105,76	2.526,91	4.211,52	5.053,82
BMW	318D 2.0 150CV GRAN TURISMO 2019	0,5927	2.222,74	2.667,29	4.445,49	5.334,58
BMW	318D TOURING 2.0 150CV	0,5309	1.990,84	2.389,01	3.981,68	4.778,01
BMW	318D TOURING 2.0 150CV SW	0,5603	2.101,18	2.521,41	4.202,36	5.042,83
BMW	318D XDRIVE 2.0 150CV	0,5379	2.017,05	2.420,46	4.034,10	4.840,92
BMW	318D XDRIVE TOURING 2.0 150CV	0,5526	2.072,35	2.486,82	4.144,70	4.973,64
BMW	320D 2.0 163CV	0,5282	1.980,66	2.376,79	3.961,32	4.753,59
BMW	320D 2.0 190CV	0,5402	2.025,72	2.430,86	4.051,44	4.861,72
BMW	320D 2.0 190CV BERLINA	0,5614	2.105,32	2.526,38	4.210,64	5.052,76
BMW	320D 2.0 190CV GRAN TURISMO	0,5857	2.196,30	2.635,56	4.392,60	5.271,12
BMW	320D 2.0 190CV GRAN TURISMO 2019	0,5928	2.222,98	2.667,58	4.445,96	5.335,16
BMW	320D TOURING 2.0 163CV	0,5429	2.035,95	2.443,14	4.071,90	4.886,28
BMW	320D TOURING 2.0 190CV	0,5565	2.086,95	2.504,35	4.173,91	5.008,69
BMW	320D XDRIVE 2.0 190CV	0,5599	2.099,68	2.519,62	4.199,37	5.039,24

FRINGE BENEFIT 2025

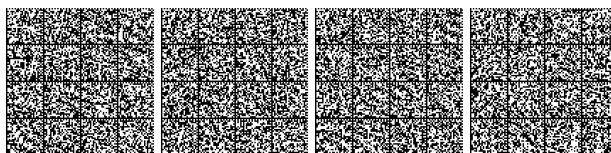
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	320D XDRIVE 2.0 190CV BERLINA	0,5893	2.210,00	2.651,99	4.419,99	5.303,99
BMW	320D XDRIVE 2.0 190CV GRAN TURISMO	0,6036	2.263,51	2.716,21	4.527,01	5.432,42
BMW	320D XDRIVE 2.0 190CV GRAN TURISMO 2019	0,6237	2.338,73	2.806,48	4.677,47	5.612,96
BMW	320D XDRIVE TOURING 2.0 190CV	0,5793	2.172,52	2.607,02	4.345,04	5.214,04
BMW	325D 2.0 218CV GRAN TURISMO	0,6173	2.315,04	2.778,04	4.630,07	5.556,09
BMW	325DA 2.0 224CV GRAN TURISMO	0,6252	2.344,38	2.813,25	4.688,75	5.626,50
BMW	330D 3.0 258CV GRAN TURISMO 2019	0,6870	2.576,25	3.091,50	5.152,50	6.183,00
BMW	330D 3.0 265CV BERLINA	0,6675	2.503,05	3.003,66	5.006,10	6.007,32
BMW	330D TOURING 3.0 265CV SW	0,6824	2.558,94	3.070,73	5.117,89	6.141,47
BMW	330D XDRIVE 3.0 265CV BERLINA	0,6855	2.570,49	3.084,59	5.140,98	6.169,18
BMW	330D XDRIVE TOURING 3.0 265CV SW	0,6994	2.622,71	3.147,26	5.245,43	6.294,52
BMW	330DA 3.0 258CV	0,6337	2.376,40	2.851,68	4.752,79	5.703,35
BMW	330DA 3.0 258CV GRAN TURISMO	0,6622	2.483,19	2.979,83	4.966,38	5.959,66
BMW	330DA 3.0 258CV GRAN TURISMO 2019	0,6870	2.576,25	3.091,50	5.152,50	6.183,00
BMW	330DA TOURING 3.0 258CV	0,6467	2.424,99	2.909,99	4.849,98	5.819,98
BMW	330DA XDRIVE 3.0 258CV	0,6574	2.465,13	2.958,16	4.930,26	5.916,32
BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO	0,6908	2.590,40	3.108,48	5.180,80	6.216,96
BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO 2019	0,7089	2.658,37	3.190,05	5.316,75	6.380,10
BMW	330DA XDRIVE TOURING 3.0 258CV	0,6655	2.495,48	2.994,58	4.990,96	5.989,15
BMW	335DA XDRIVE 3.0 313CV	0,6866	2.574,66	3.089,60	5.149,33	6.179,19
BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO	0,7272	2.727,03	3.272,44	5.454,06	6.544,87
BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO 2019	0,7448	2.793,17	3.351,80	5.586,33	6.703,60
BMW	335DA XDRIVE TOURING 3.0 313CV	0,7016	2.631,06	3.157,28	5.262,13	6.314,55
BMW	418D 2.0 150CV COUPÉ	0,5587	2.094,99	2.513,99	4.189,99	5.027,98
BMW	418D GRAN COUPÉ 2.0 150CV	0,5970	2.238,81	2.686,57	4.477,62	5.373,14
BMW	420D 2.0 190CV CABRIO	0,6295	2.360,73	2.832,87	4.721,46	5.665,75
BMW	420D 2.0 190CV COUPÉ	0,5747	2.155,07	2.586,08	4.310,14	5.172,16
BMW	420D 2.0 190CV GRAN COUPÉ	0,5748	2.155,47	2.586,56	4.310,94	5.173,13
BMW	420D CABRIO 2.0 190CV	0,6381	2.393,05	2.871,66	4.786,11	5.743,33
BMW	420D COUPÉ 2.0 190CV	0,5872	2.201,99	2.642,39	4.403,98	5.284,77
BMW	420D GRAN COUPÉ 2.0 190CV	0,5901	2.213,00	2.655,60	4.426,01	5.311,21
BMW	420D XDRIVE 2.0 190CV GRAN COUPÉ	0,6308	2.365,32	2.838,38	4.730,64	5.676,77
BMW	420D XDRIVE COUPÉ 2.0 190CV	0,6191	2.321,80	2.786,16	4.643,60	5.572,32
BMW	420D XDRIVE GRAN COUPÉ 2.0 190CV	0,6190	2.321,41	2.785,70	4.642,83	5.571,39
BMW	425D 2.0 224CV GRAN COUPÉ	0,6213	2.330,02	2.796,02	4.660,03	5.592,04
BMW	430D CABRIO 3.0 258CV	0,7504	2.814,05	3.376,86	5.628,10	6.753,73
BMW	430D COUPÉ 3.0 258CV	0,7044	2.641,49	3.169,78	5.282,97	6.339,57
BMW	430D GRAN COUPÉ 3.0 258CV	0,7034	2.637,82	3.165,38	5.275,63	6.330,76
BMW	430D XDRIVE COUPÉ 3.0 258CV	0,7295	2.735,65	3.282,78	5.471,30	6.565,56
BMW	430D XDRIVE GRAN COUPÉ 3.0 258CV	0,7285	2.731,98	3.278,37	5.463,95	6.556,74
BMW	430DA 3.0 258CV COUPÉ	0,7253	2.720,06	3.264,07	5.440,12	6.528,14
BMW	430DA XDRIVE 3.0 258CV COUPÉ	0,7454	2.795,36	3.354,43	5.590,72	6.708,87
BMW	435D XDRIVE CABRIO 3.0 313CV	0,7985	2.994,45	3.593,34	5.988,91	7.186,69
BMW	435D XDRIVE COUPÉ 3.0 313CV	0,7604	2.851,55	3.421,86	5.703,10	6.843,71
BMW	435D XDRIVE GRAN COUPÉ 3.0 313CV	0,7594	2.847,88	3.417,45	5.695,75	6.834,90
BMW	435DA XDRIVE 3.0 313CV COUPÉ	0,7758	2.909,24	3.491,09	5.818,48	6.982,18
BMW	518D 2.0 150CV	0,6241	2.340,49	2.808,59	4.680,99	5.617,18
BMW	518D TOURING 2.0 150CV SW	0,6418	2.406,69	2.888,03	4.813,38	5.776,06
BMW	518D TOURING 2.0 150CV SW	0,6011	2.254,02	2.704,82	4.508,04	5.409,65
BMW	520D 2.0 190CV BERLINA	0,6157	2.308,87	2.770,65	4.617,74	5.541,29
BMW	520D 2.0 XDRIVE 190CV BERLINA	0,6488	2.432,82	2.919,39	4.865,64	5.838,77
BMW	520D TOURING 2.0 190CV SW	0,6193	2.322,53	2.787,04	4.645,07	5.574,08
BMW	520D TOURING XDRIVE 2.0 190CV SW	0,6777	2.541,38	3.049,66	5.082,77	6.099,32
BMW	525D 2.0 230CV BERLINA	0,6721	2.520,32	3.024,38	5.040,63	6.048,76
BMW	525D TOURING 2.0 218CV SW	0,6592	2.472,15	2.966,58	4.944,30	5.933,16
BMW	525D TOURING 2.0 230CV SW	0,6916	2.593,47	3.112,17	5.186,95	6.224,34
BMW	525D TOURING XDRIVE 2.0 218CV SW	0,6906	2.589,76	3.107,71	5.179,52	6.215,42
BMW	530D 3.0 XDRIVE 250CV BERLINA	0,7358	2.759,30	3.311,17	5.518,61	6.622,33
BMW	530D 3.0 250CV BERLINA	0,7112	2.667,04	3.200,44	5.334,07	6.400,89
BMW	530D 3.0 265CV BERLINA	0,7143	2.678,65	3.214,37	5.357,29	6.428,75
BMW	530D 3.0 XDRIVE 265CV BERLINA	0,7389	2.770,91	3.325,10	5.541,83	6.650,19
BMW	530D GRAN TURISMO 3.0 258CV	0,7997	2.998,69	3.598,43	5.997,38	7.196,85
BMW	530D GRAN TURISMO XDRIVE 3.0 258CV	0,8225	3.084,21	3.701,05	6.168,42	7.402,10
BMW	530D TOURING 3.0 250CV SW	0,7377	2.766,26	3.319,52	5.532,53	6.639,03
BMW	530D TOURING 3.0 258CV SW	0,7104	2.663,98	3.196,77	5.327,96	6.393,55
BMW	530D TOURING XDRIVE 3.0 258CV SW	0,7405	2.776,75	3.332,10	5.553,50	6.664,21
BMW	530DA TOURING 3.0 249CV SW	0,7044	2.641,31	3.169,58	5.282,63	6.339,16
BMW	530DA XDRIVE TOURING 3.0 249CV SW	0,7277	2.728,90	3.274,68	5.457,81	6.549,37
BMW	535D GRAN TURISMO 3.0 313CV	0,8396	3.148,33	3.777,99	6.296,66	7.555,99
BMW	535D GRAN TURISMO XDRIVE 3.0 313CV	0,8660	3.247,53	3.897,04	6.495,06	7.794,08
BMW	535D TOURING 3.0 313CV SW	0,7719	2.894,65	3.473,58	5.789,30	6.947,17
BMW	535D TOURING XDRIVE 3.0 313CV SW	0,7602	2.850,70	3.420,84	5.701,40	6.841,69

FRINGE BENEFIT 2025

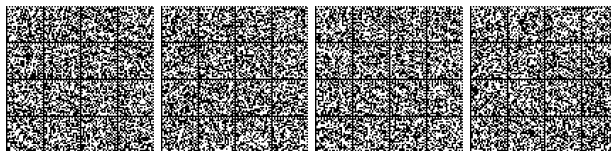
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	540D TOURING XDRIVE 3.0 320CV SW	0,8130	3.048,88	3.658,66	6.097,77	7.317,32
BMW	540D XDRIVE 3.0 320CV BERLINA	0,7944	2.979,01	3.574,82	5.958,03	7.149,63
BMW	620D GT 2.0 190CV	0,6937	2.601,46	3.121,75	5.202,92	6.243,50
BMW	630D GT 3.0 249CV	0,7632	2.862,14	3.434,56	5.724,27	6.869,13
BMW	630D GT 3.0 265CV	0,7663	2.873,75	3.448,50	5.747,49	6.896,99
BMW	630D XDRIVE 3.0 249CV	0,7886	2.957,07	3.548,48	5.914,14	7.096,96
BMW	630D XDRIVE GT 3.0 265CV	0,7916	2.968,68	3.562,41	5.937,36	7.124,83
BMW	640D 3.0 313CV CABRIO	0,9774	3.665,18	4.398,22	7.330,37	8.796,44
BMW	640D 3.0 313CV COUPÉ	0,9232	3.462,03	4.154,43	6.924,05	8.308,86
BMW	640D GC 3.0 313CV	0,9008	3.378,17	4.053,80	6.756,33	8.107,60
BMW	640D XDRIVE GT 3.0 320CV	0,8444	3.166,40	3.799,69	6.332,81	7.599,37
BMW	725D 2.0 230CV	0,8389	3.145,76	3.774,92	6.291,53	7.549,83
BMW	730D 3.0 265CV	0,9214	3.455,23	4.146,28	6.910,47	8.292,56
BMW	730D XDRIVE 3.0 265CV	0,9472	3.551,95	4.262,34	7.103,91	8.524,69
BMW	740D XDRIVE 3.0 320CV	0,9850	3.693,75	4.432,50	7.387,50	8.865,00
BMW	750D 3.0 XDRIVE 400CV	1,0976	4.116,13	4.939,35	8.232,26	9.878,71
BMW	840D 3.0 XDRIVE 320CV	1,0453	3.919,75	4.703,70	7.839,50	9.407,40
BMW	M550D XDRIVE 3.0 400CV BERLINA	1,0106	3.789,92	4.547,91	7.579,85	9.095,82
BMW	X1 SDRIVE 16D 1.5 116CV	0,4700	1.762,45	2.114,94	3.524,90	4.229,88
BMW	X1 SDRIVE 18D 2.0 150 CV	0,5284	1.981,59	2.377,90	3.963,17	4.755,80
BMW	X1 SDRIVE 20D 2.0 190CV	0,5697	2.136,20	2.563,44	4.272,40	5.126,88
BMW	X1 XDRIVE 18D 2.0 150CV 4X4	0,5548	2.080,44	2.496,53	4.160,89	4.993,07
BMW	X1 XDRIVE 20D 2.0 190 CV	0,5951	2.231,78	2.678,13	4.463,55	5.356,26
BMW	X1 XDRIVE 25DA 2.0 231 CV	0,6145	2.304,46	2.765,36	4.608,93	5.530,71
BMW	X2 SDRIVE 16D 1.5 116CV	0,5082	1.905,68	2.286,82	3.811,37	4.573,64
BMW	X2 SDRIVE 18D 2.0 150CV	0,5628	2.110,50	2.532,60	4.221,00	5.065,21
BMW	X2 SDRIVE 20D 2.0 190CV	0,6067	2.275,20	2.730,24	4.550,39	5.460,47
BMW	X2 XDRIVE 18D 2.0 150CV	0,5975	2.240,60	2.688,72	4.481,19	5.377,43
BMW	X2 XDRIVE 20D 2.0 190CV	0,6376	2.391,09	2.869,31	4.782,18	5.738,62
BMW	X2 XDRIVE 25D 2.0 231CV	0,6221	2.332,95	2.799,54	4.665,90	5.599,08
BMW	X3 SDRIVE 18D 2.0 150CV 2WD	0,6346	2.379,68	2.855,61	4.759,36	5.711,23
BMW	X3 XDRIVE 20D 2.0 190CV	0,6260	2.347,63	2.817,16	4.695,26	5.634,32
BMW	X3 XDRIVE 25D 2.0 211CV	0,6670	2.501,11	3.001,34	5.002,23	6.002,67
BMW	X3 XDRIVE 30D 3.0 249CV	0,7324	2.746,64	3.295,97	5.493,28	6.591,94
BMW	X3 XDRIVE 30D 3.0 265CV	0,7355	2.758,25	3.309,90	5.516,50	6.619,80
BMW	X3 XDRIVE M40D 326CV	0,8379	3.142,09	3.770,50	6.284,17	7.541,01
BMW	X4 XDRIVE 20D 2.0 190CV	0,6419	2.407,18	2.888,61	4.814,36	5.777,23
BMW	X4 XDRIVE 20D 2.0 190CV MY2018	0,6620	2.482,48	2.978,98	4.964,96	5.957,95
BMW	X4 XDRIVE 25D 2.0 230CV MY2018	0,6881	2.580,46	3.096,55	5.160,91	6.193,10
BMW	X4 XDRIVE 30D 3.0 250CV	0,7453	2.795,02	3.354,03	5.590,05	6.708,06
BMW	X4 XDRIVE 30D 3.0 265CV	0,7504	2.813,98	3.376,77	5.627,95	6.753,54
BMW	X4 XDRIVE 30DA 3.0 249CV	0,7127	2.672,74	3.207,29	5.345,48	6.414,58
BMW	X4 XDRIVE 30DA 3.0 258CV	0,7712	2.891,96	3.470,36	5.783,93	6.940,71
BMW	X4 XDRIVE 35DA 3.0 313CV	0,8258	3.096,68	3.716,01	6.193,35	7.432,02
BMW	X4 XDRIVE M40D 3.0 326CV MY2018	0,8427	3.160,03	3.792,04	6.320,06	7.584,08
BMW	X5 M50D 3.0 381CV	0,9913	3.717,56	4.461,07	7.435,12	8.922,15
BMW	X5 M50D 3.0 400CV	0,9895	3.710,60	4.452,72	7.421,19	8.905,43
BMW	X5 XDRIVE 25D 2.0 230CV	0,6999	2.624,78	3.149,74	5.249,57	6.299,48
BMW	X5 XDRIVE 25D 2.0 231CV	0,8481	3.180,33	3.816,40	6.360,66	7.632,79
BMW	X5 XDRIVE 30D 3.0 249CV	0,7636	2.863,63	3.436,36	5.727,27	6.872,72
BMW	X5 XDRIVE 30D 3.0 258CV	0,8119	3.044,73	3.653,68	6.089,47	7.307,36
BMW	X5 XDRIVE 30D 3.0 265CV	0,8105	3.039,42	3.647,31	6.078,85	7.294,62
BMW	X5 XDRIVE 40D 3.0 313CV	0,8395	3.148,06	3.777,67	6.296,12	7.555,35
BMW	X6 M50D 3.0 381CV	1,0332	3.874,38	4.649,26	7.748,77	9.298,52
BMW	X6 M50D 3.0 400CV	1,0891	4.084,01	4.900,81	8.168,02	9.801,63
BMW	X6 XDRIVE 3.0 313CV EURO6	0,8806	3.302,12	3.962,54	6.604,24	7.925,08
BMW	X6 XDRIVE 3.0D 249CV	0,8065	3.024,52	3.629,42	6.049,04	7.258,85
BMW	X6 XDRIVE 3.0D 258CV	0,8472	3.177,17	3.812,60	6.354,34	7.625,20
BMW	X6 XDRIVE 30D 265CV	0,8823	3.308,70	3.970,44	6.617,40	7.940,88
BMW	X7 XDRIVE 30D 265CV	0,9722	3.645,71	4.374,86	7.291,43	8.749,71
BMW	X7 XDRIVE M50D 400CV	1,1406	4.277,35	5.132,82	8.554,70	10.265,64
CITROEN	BERLINGO MULTISPACE 1.6 102CV	0,3699	1.387,10	1.664,52	2.774,20	3.329,05
CITROEN	BERLINGO MULTISPACE 1.6 BLUEHDI 75CV	0,3958	1.484,09	1.780,91	2.968,18	3.561,82
CITROEN	C3 AIRCROSS 1.5 BLUEHDI 100CV	0,3646	1.367,14	1.640,57	2.734,28	3.281,14
CITROEN	C3 AIRCROSS 1.5 BLUEHDI 110CV	0,4120	1.545,18	1.854,22	3.090,36	3.708,44
CITROEN	C3 AIRCROSS 1.5 BLUEHDI 120CV	0,4589	1.720,69	2.064,83	3.441,38	4.129,66
CITROEN	C3 AIRCROSS 1.6 BLUEHDI 100CV	0,3780	1.417,51	1.701,01	2.835,01	3.402,02
CITROEN	C3 AIRCROSS 1.6 BLUEHDI 120CV	0,3982	1.493,34	1.792,00	2.986,67	3.584,01
CITROEN	C3 III 1.5 BLUEHDI 102CV	0,4058	1.521,62	1.825,94	3.043,24	3.651,89
CITROEN	C3 III 1.6 BLUEHDI 100CV	0,3741	1.403,04	1.683,65	2.806,08	3.367,29
CITROEN	C3 III 1.6 BLUEHDI 75CV	0,3466	1.299,78	1.559,74	2.599,56	3.119,48
CITROEN	C3 PICASSO 1.6 HDI 100CV	0,3852	1.444,57	1.733,49	2.889,14	3.466,97

FRINGE BENEFIT 2025

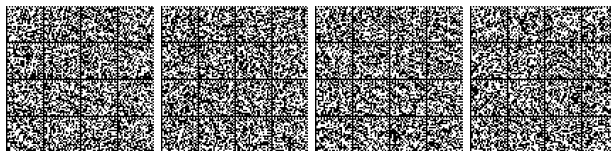
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CITROEN	C4 1.6 BLUEHDI 100CV	0,3801	1.425,29	1.710,34	2.850,57	3.420,69
CITROEN	C4 1.6 BLUEHDI 120CV	0,3881	1.455,35	1.746,42	2.910,70	3.492,84
CITROEN	C4 CACTUS 1.5 BLUEHDI 100CV	0,3803	1.426,12	1.711,35	2.852,25	3.422,70
CITROEN	C4 CACTUS 1.5 BLUEHDI 120CV	0,3982	1.493,12	1.791,74	2.986,24	3.583,48
CITROEN	C4 CACTUS 1.6 BLUEHDI 100CV	0,3786	1.419,85	1.703,82	2.839,70	3.407,64
CITROEN	C4 GRAN PICASSO 1.6 B-HDI 100CV	0,4296	1.611,00	1.933,19	3.221,99	3.866,39
CITROEN	C4 GRAN PICASSO 1.6 HDI 120CV	0,4489	1.683,20	2.019,84	3.366,40	4.039,68
CITROEN	C4 GRAND PICASSO 2.0 BLUEHDI 150CV	0,5070	1.901,35	2.281,62	3.802,70	4.563,24
CITROEN	C4 PICASSO 1.6 BLUEHDI 100CV	0,4204	1.576,66	1.891,99	3.153,31	3.783,98
CITROEN	C4 PICASSO 1.6 BLUEHDI 120CV	0,4377	1.641,51	1.969,82	3.283,03	3.939,63
CITROEN	C4 PICASSO 2.0 BLUEHDI 150CV EURO6	0,4925	1.846,81	2.216,17	3.693,62	4.432,35
CITROEN	C4 SPACETOURER 1.6 BLUEHDI 100CV	0,4228	1.585,63	1.902,75	3.171,25	3.805,50
CITROEN	C4 SPACETOURER 1.6 BLUEHDI 120CV	0,4317	1.618,70	1.942,44	3.237,40	3.884,88
CITROEN	C4 SPACETOURER 2.0 BLUEHDI 150CV	0,4731	1.774,24	2.129,09	3.548,48	4.258,18
CITROEN	C4 SPACETOURER 2.0 BLUEHDI 160CV S&S	0,5006	1.877,10	2.252,52	3.754,20	4.505,04
CITROEN	C4 SPACETOURER BLUEHDI 1.5 130CV	0,4421	1.657,95	1.989,54	3.315,90	3.979,08
CITROEN	C5 2.0 BLUEHDI 150CV	0,4834	1.812,58	2.175,10	3.625,16	4.350,20
CITROEN	C5 2.0 BLUEHDI 180CV	0,5191	1.946,74	2.336,09	3.893,48	4.672,18
CITROEN	C5 AIRCROSS 1.5 BLUEHDI 130CV	0,4865	1.824,24	2.189,09	3.648,49	4.378,18
CITROEN	C5 AIRCROSS 2.0 BLUEHDI 177CV	0,5225	1.959,47	2.351,36	3.918,94	4.702,72
CITROEN	C5 TOURER 2.0 BLUEHDI 150CV SW	0,4940	1.852,33	2.222,80	3.704,66	4.445,60
CITROEN	C5 TOURER 2.0 BLUEHDI 180CV SW	0,5258	1.971,80	2.366,16	3.943,61	4.732,33
CITROEN	C-ELYSEE 1.6 BLUEHDI 100CV	0,3713	1.392,25	1.670,70	2.784,50	3.341,41
CITROEN	GRAND C4 SPACETOURER 1.5 BLUEHDI 130CV	0,4716	1.768,50	2.122,20	3.537,01	4.244,41
CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI 100CV	0,4319	1.619,71	1.943,65	3.239,42	3.887,31
CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI 120CV	0,4447	1.667,47	2.000,96	3.334,94	4.001,93
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 150CV	0,4822	1.808,32	2.169,99	3.616,65	4.339,98
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV	0,5374	2.015,18	2.418,21	4.030,35	4.836,42
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV S&S	0,5097	1.911,19	2.293,43	3.822,38	4.586,85
CITROEN	JUMPY SPACE TOURER 2.0 HDI 177 CV	0,5664	2.124,17	2.549,00	4.248,34	5.098,01
CITROEN	JUMPY SPACETUORER 1.5 BLUEHDI 120 CV	0,5133	1.924,72	2.309,66	3.849,43	4.619,32
CUPRA	FORMENTOR 2.0 TDI 150CV	0,5707	2.140,01	2.568,02	4.280,03	5.136,03
DACIA	DUSTER 1.5 BLUEDCI 115CV	0,3865	1.449,50	1.739,40	2.899,00	3.478,80
DACIA	DUSTER 1.5 BLUEDCI 95CV	0,3319	1.244,61	1.493,54	2.489,23	2.987,07
DACIA	DUSTER 1.5 BLUEDCI 115CV 4X4	0,4143	1.553,55	1.864,26	3.107,10	3.728,52
DACIA	DUSTER 1.5 DCI 110CV 4X2 EURO6	0,3387	1.270,20	1.524,23	2.540,39	3.048,47
DACIA	DUSTER 1.5 DCI 110CV 4X4 EURO6	0,3523	1.321,16	1.585,39	2.642,32	3.170,78
DACIA	DUSTER 1.5 DCI 90CV 4X2 EURO6	0,3336	1.251,18	1.501,41	2.502,36	3.002,83
DACIA	LODGY 1.5 DCI 110CV	0,3571	1.339,09	1.606,91	2.678,19	3.213,83
DACIA	LODGY 1.5 DCI 115CV	0,3788	1.420,58	1.704,70	2.841,16	3.409,40
DACIA	LODGY 1.5 DCI 90CV	0,3420	1.282,44	1.538,93	2.564,89	3.077,86
DACIA	LODGY 1.5 DCI 95CV	0,3381	1.267,87	1.521,44	2.535,74	3.042,89
DACIA	LOGAN MCV 1.5 DCI S&S 75CV	0,3149	1.180,87	1.417,04	2.361,74	2.834,09
DACIA	LOGAN MCV 1.5 DCI S&S 90CV	0,3198	1.199,11	1.438,93	2.398,22	2.877,86
DACIA	LOGAN MCV 1.5 DCI S&S 95CV	0,3237	1.213,95	1.456,74	2.427,90	2.913,48
DACIA	LOGAN MCV STEPWAY 1.5 DCI S&S 95CV	0,3470	1.301,28	1.561,54	2.602,56	3.123,07
DACIA	SANDERO 1.5 DCI S&S 75CV	0,3074	1.152,74	1.383,29	2.305,49	2.766,58
DACIA	SANDERO STEPWAY 1.5 BLUE DCI S&S 75CV	0,3192	1.197,12	1.436,55	2.394,25	2.873,10
DACIA	SANDERO STEPWAY 1.5 DCI S&S 90CV	0,3354	1.257,62	1.509,14	2.515,24	3.018,28
DACIA	SANDERO STEPWAY 1.5 DCI S&S 95CV	0,3384	1.269,17	1.523,00	2.538,33	3.046,00
DS	DS3 1.5 CROSSBACK BLUEHDI 100CV	0,4079	1.529,55	1.835,46	3.059,10	3.670,92
DS	DS3 1.5 CROSSBACK BLUEHDI 110CV	0,4607	1.727,61	2.073,14	3.455,23	4.146,27
DS	DS3 1.5 CROSSBACK BLUEHDI 130CV AUT	0,4741	1.777,94	2.133,52	3.555,87	4.267,05
DS	DS3 1.6 BLUEHDI 100CV	0,3966	1.487,25	1.784,70	2.974,49	3.569,39
DS	DS3 1.6 BLUEHDI 75CV	0,3779	1.417,14	1.700,57	2.834,28	3.401,14
DS	DS3 1.6 BLUEHDI 100CV CABRIO MY2017	0,4045	1.516,92	1.820,30	3.033,83	3.640,60
DS	DS3 1.6 BLUEHDI 120CV EURO 6	0,4184	1.569,08	1.882,89	3.138,15	3.765,78
DS	DS3 1.6 BLUEHDI 120CV CABRIO EURO 6	0,4371	1.639,25	1.967,10	3.278,51	3.934,21
DS	DS4 1.6 BLUEHDI 100CV	0,4236	1.588,46	1.906,16	3.176,93	3.812,31
DS	DS4 1.6 BLUEHDI 120CV	0,4248	1.593,04	1.911,65	3.186,09	3.823,30
DS	DS4 2.0 BLUEHDI 150CV	0,4773	1.790,03	2.148,03	3.580,05	4.296,07
DS	DS4 2.0 BLUEHDI 180CV	0,5224	1.958,94	2.350,73	3.917,88	4.701,45
DS	DS4 2021 1.5 BLUEHDI 130CV	0,5345	2.004,19	2.405,03	4.008,39	4.810,06
DS	DS5 1.6 BLUEHDI 120CV	0,4761	1.785,23	2.142,28	3.570,47	4.284,56
DS	DS5 2.0 BLUEHDI 150CV	0,5013	1.879,83	2.255,79	3.759,65	4.511,58
DS	DS5 2.0 BLUEHDI 180CV	0,5558	2.084,24	2.501,09	4.168,48	5.002,18
DS	DS7 1.5 CROSSBACK BLUEHDI 130CV	0,5074	1.902,70	2.283,23	3.805,39	4.566,47
DS	DS7 2.0 CROSSBACK BLUEHDI 180CV	0,5685	2.132,06	2.558,47	4.264,12	5.116,94
FIAT	500 1.3 MTJ 95CV	0,3365	1.261,90	1.514,27	2.523,79	3.028,55
FIAT	500C 1.3 MTJ 95CV	0,3573	1.339,91	1.607,89	2.679,82	3.215,78
FIAT	500L 1.3 MTJ 95CV	0,4039	1.514,71	1.817,65	3.029,42	3.635,30
FIAT	500L 1.6 MTJ 120CV EURO6	0,4108	1.540,64	1.848,77	3.081,28	3.697,54

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FIAT	500L WAGON 1.3 MTJ 95CV	0,4000	1.499,84	1.799,81	2.999,68	3.599,62
FIAT	500L WAGON 1.6 MTJ 120CV	0,4175	1.565,75	1.878,90	3.131,51	3.757,81
FIAT	500X 1.3 MJT 95CV	0,3780	1.417,45	1.700,94	2.834,89	3.401,87
FIAT	500X 1.6 MJT 120CV	0,4299	1.612,23	1.934,67	3.224,45	3.869,34
FIAT	500X 1.6 MULTIJET 120CV	0,4337	1.626,20	1.951,44	3.252,41	3.902,89
FIAT	500X 1.6 MULTIJET 130CV	0,4776	1.791,08	2.149,29	3.582,16	4.298,59
FIAT	500X 2.0 MJT 140CV 4X4	0,5157	1.933,76	2.320,52	3.867,53	4.641,03
FIAT	500X 2.0 MULTIJET 150CV 4X4	0,5152	1.931,99	2.318,38	3.863,97	4.636,76
FIAT	DOBLÒ 1.6 120CV	0,4592	1.721,91	2.066,29	3.443,82	4.132,58
FIAT	PANDA 1.3 MTJ 80CV	0,3267	1.224,96	1.469,96	2.449,93	2.939,92
FIAT	PANDA 1.3 MTJ 95CV S&S	0,3291	1.234,25	1.481,11	2.468,51	2.962,21
FIAT	PANDA 1.3 MTJ 80CV 4X4	0,3664	1.374,03	1.648,83	2.748,06	3.297,67
FIAT	PANDA CROSS 1.3 MTJ 95CV 4X4	0,3844	1.441,49	1.729,78	2.882,97	3.459,57
FIAT	PUNTO 1.3 MTJ II 95CV	0,3600	1.349,97	1.619,96	2.699,94	3.239,93
FIAT	QUBO 1.3 MJT 95CV	0,3866	1.449,57	1.739,48	2.899,13	3.478,96
FIAT	TALENTO 1.6 123CV 9 POSTI	0,5168	1.937,86	2.325,44	3.875,73	4.650,87
FIAT	TIPO 1.3 MTJ 5PORTE 95CV MY2016	0,4219	1.582,27	1.898,72	3.164,54	3.797,45
FIAT	TIPO 1.3 MTJ 95CV MY2016	0,3855	1.445,63	1.734,76	2.891,27	3.469,52
FIAT	TIPO 1.3 MTJ 95CV SW MY2016	0,4324	1.621,46	1.945,75	3.242,92	3.891,50
FIAT	TIPO 1.6 MTJ 120CV MY2016	0,3943	1.478,68	1.774,42	2.957,36	3.548,84
FIAT	TIPO 1.6 MTJ 120CV SW MY2016	0,3963	1.486,29	1.783,55	2.972,58	3.567,10
FIAT	TIPO 1.6 MTJ 5PORTE 120CV MY2016	0,3888	1.457,88	1.749,46	2.915,77	3.498,92
FORD	B-MAX 1.5 TDCI 75CV PLUS	0,3724	1.396,34	1.675,61	2.792,69	3.351,23
FORD	C MAX 1.5 TDCI 120 CV S&S	0,4304	1.614,10	1.936,92	3.228,20	3.873,84
FORD	C MAX 2.0 TDCI 150CV	0,4556	1.708,56	2.050,27	3.417,11	4.100,53
FORD	C MAX 2.0 TDCI 170CV	0,4954	1.857,84	2.229,41	3.715,69	4.458,83
FORD	C MAX PLUS 1.5 TDCI 120CV	0,4201	1.575,55	1.890,66	3.151,10	3.781,32
FORD	ECOSPORT 1.5 ECOBLUE S&S 95CV	0,3791	1.421,73	1.706,08	2.843,47	3.412,16
FORD	ECOSPORT 1.5 TDCI 95CV	0,3884	1.456,43	1.747,72	2.912,86	3.495,43
FORD	ECOSPORT 1.5 TDCI S&S 100CV	0,3896	1.460,92	1.753,10	2.921,84	3.506,21
FORD	ECOSPORT 1.5 TDCI S&S 125CV	0,4031	1.511,49	1.813,79	3.022,98	3.627,58
FORD	EDGE 2.0 ECOBLUE 150CV AUT	0,6227	2.335,28	2.802,33	4.670,55	5.604,66
FORD	EDGE 2.0 ECOBLUE 190CV	0,6288	2.358,09	2.829,71	4.716,18	5.659,41
FORD	EDGE 2.0 ECOBLUE 240CV	0,6842	2.565,75	3.078,90	5.131,50	6.157,80
FORD	EDGE 2.0 TDCI 180CV AWD	0,6058	2.271,64	2.725,97	4.543,28	5.451,94
FORD	EDGE 2.0 TDCI 210CV AWD	0,6410	2.403,76	2.884,51	4.807,52	5.769,02
FORD	FIESTA 1.5 ECOBLUE 86CV	0,3507	1.315,23	1.578,28	2.630,46	3.156,55
FORD	FIESTA 1.5 TDCI 120CV MY2017	0,3648	1.367,98	1.641,58	2.735,97	3.283,16
FORD	FIESTA PLUS 1.5 TDCI 85CV MY2017	0,3445	1.291,78	1.550,13	2.583,55	3.100,26
FORD	FOCUS 1.5 TDCI 120CV	0,4000	1.499,88	1.799,86	2.999,77	3.599,72
FORD	FOCUS 1.5 TDCI 95CV	0,3910	1.466,07	1.759,29	2.932,15	3.518,58
FORD	FOCUS 1.5 TDCI 120CV STATION SW	0,4059	1.522,08	1.826,50	3.044,17	3.653,00
FORD	FOCUS 1.5 TDCI 95CV STATION SW	0,3969	1.488,27	1.785,93	2.976,55	3.571,86
FORD	FOCUS 2.0 TDCI 150CV	0,4679	1.754,57	2.105,48	3.509,14	4.210,97
FORD	FOCUS 2.0 TDCI 150CV STATION SW	0,4733	1.774,77	2.129,72	3.549,54	4.259,45
FORD	FOCUS IV 1.5 ECOBLUE 120CV	0,4281	1.605,48	1.926,58	3.210,97	3.853,16
FORD	FOCUS IV 1.5 ECOBLUE 95CV	0,3975	1.490,50	1.788,60	2.980,99	3.577,19
FORD	FOCUS IV 2.0 ECOBLUE 150CV	0,4808	1.803,06	2.163,68	3.606,13	4.327,35
FORD	FOCUS IV 2.0 ECOBLUE 190CV	0,5346	2.004,69	2.405,62	4.009,37	4.811,25
FORD	FOCUS IV STATION 1.5 ECOBLUE 120CV SW	0,4183	1.568,72	1.882,46	3.137,44	3.764,92
FORD	FOCUS IV STATION 1.5 ECOBLUE 95CV SW	0,4073	1.527,48	1.832,97	3.054,95	3.665,94
FORD	FOCUS IV STATION 2.0 ECOBLUE 150CV SW	0,4774	1.790,13	2.148,16	3.580,26	4.296,31
FORD	GALAXY 2.0 ECOBLUE 190CV AWD	0,6170	2.313,86	2.776,63	4.627,72	5.553,26
FORD	GALAXY 2.0 TDCI 150CV S&S	0,5374	2.015,43	2.418,52	4.030,86	4.837,03
FORD	GALAXY 2.0 TDCI BITURBO S&S 210CV	0,6064	2.273,91	2.728,69	4.547,82	5.457,39
FORD	GALAXY 2.0 TDCI S&S 120CV	0,5377	2.016,22	2.419,46	4.032,44	4.838,92
FORD	GALAXY 2.0 TDCI S&S 150CV	0,5691	2.134,23	2.561,08	4.268,47	5.122,16
FORD	GALAXY 2.0 TDCI S&S 180CV	0,5886	2.207,41	2.648,89	4.414,82	5.297,79
FORD	KA+ 1.5 TDCI 95CV	0,3264	1.223,94	1.468,73	2.447,88	2.937,45
FORD	KUGA 1.5 TDCI 120CV 2WD	0,4106	1.539,85	1.847,82	3.079,70	3.695,64
FORD	KUGA 2.0 TDCI 120CV 2WD	0,4978	1.866,85	2.240,22	3.733,70	4.480,44
FORD	KUGA 2.0 TDCI 150CV 2WD	0,4953	1.857,54	2.229,05	3.715,08	4.458,10
FORD	KUGA 2.0 TDCI 150CV 4WD	0,5393	2.022,23	2.426,67	4.044,46	4.853,35
FORD	KUGA 2.0 TDCI 180CV 4WD	0,5856	2.196,16	2.635,39	4.392,32	5.270,79
FORD	KUGA 2019 1.5 ECOBLUE 120CV 2WD	0,4474	1.677,71	2.013,25	3.355,41	4.026,50
FORD	KUGA 2019 2.0 ECOBLUE 150CV AWD	0,5362	2.010,88	2.413,05	4.021,75	4.826,11
FORD	KUGA 2019 2.0 ECOBLUE 190CV AWD	0,5455	2.045,56	2.454,68	4.091,13	4.909,35
FORD	KUGA 2022 2.0 ECOBLUE 1.5 2WD 120CV	0,5532	2.074,64	2.489,57	4.149,28	4.979,13
FORD	KUGA 2022 2.0 ECOBLUE 1.5 4WD 120CV	0,5717	2.143,78	2.572,54	4.287,56	5.145,07
FORD	MONDEO 1.5 TDCI 120CV S&S	0,4485	1.681,96	2.018,35	3.363,92	4.036,70
FORD	MONDEO 2.0 ECOBLUE 150CV S&S	0,5236	1.963,38	2.356,05	3.926,76	4.712,11
FORD	MONDEO 2.0 ECOBLUE 190CV AWD	0,5964	2.236,54	2.683,84	4.473,07	5.367,69

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

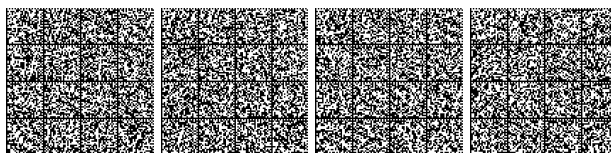
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FORD	MONDEO 2.0 ECOBLUE 190CV S&S	0,5751	2.156,65	2.587,98	4.313,30	5.175,96
FORD	MONDEO 2.0 TDCI 210CV	0,5449	2.043,22	2.451,86	4.086,44	4.903,73
FORD	MONDEO 2.0 TDCI 150CV AWD	0,5120	1.920,00	2.304,00	3.840,01	4.608,01
FORD	MONDEO 2.0 TDCI 150CV S&S	0,5089	1.908,25	2.289,90	3.816,49	4.579,79
FORD	MONDEO 2.0 TDCI 180CV AWD	0,5468	2.050,62	2.460,74	4.101,24	4.921,48
FORD	MONDEO 2.0 TDCI 180CV S&S	0,5151	1.931,45	2.317,75	3.862,91	4.635,49
FORD	MONDEO STATION 1.5 TDCI 120CV S&S	0,4545	1.704,31	2.045,17	3.408,62	4.090,34
FORD	MONDEO STATION 2.0 ECOBLUE 190CV AWD	0,6229	2.335,75	2.802,90	4.671,51	5.605,81
FORD	MONDEO STATION 2.0 ECOBLUE 190CV S&S	0,5975	2.240,44	2.688,53	4.480,88	5.377,06
FORD	MONDEO STATION 2.0 TDCI 210CV	0,5542	2.078,26	2.493,91	4.156,52	4.987,83
FORD	MONDEO STATION 2.0 TDCI 150CV AWD	0,5091	1.909,08	2.290,89	3.818,16	4.581,79
FORD	MONDEO STATION 2.0 TDCI 150CV S&S	0,4965	1.861,86	2.234,23	3.723,72	4.468,46
FORD	MONDEO STATION 2.0 TDCI 180CV AWD	0,5541	2.078,01	2.493,61	4.156,02	4.987,23
FORD	MONDEO STATION 2.0 TDCI 180CV S&S	0,5224	1.958,85	2.350,62	3.917,70	4.701,24
FORD	PUMA 1.5 ECOBLUE 120CV	0,4065	1.524,23	1.829,08	3.048,46	3.658,16
FORD	S MAX 2.0 TDCI 120CV	0,4998	1.874,37	2.249,24	3.748,74	4.498,48
FORD	S MAX 2.0 TDCI 150CV	0,5231	1.961,69	2.354,03	3.923,39	4.708,07
FORD	S MAX 2.0 TDCI 150CV AWD	0,5443	2.041,01	2.449,21	4.082,02	4.898,42
FORD	S MAX 2.0 TDCI 180CV	0,5453	2.044,90	2.453,88	4.089,81	4.907,77
FORD	S MAX 2.0 TDCI 180CV AWD	0,5764	2.161,58	2.593,90	4.323,17	5.187,80
FORD	S MAX 2.0 TDCI 210CV	0,5759	2.159,81	2.591,77	4.319,62	5.183,54
FORD	S-MAX 2.0 ECOBLUE 120CV	0,5188	1.945,64	2.334,77	3.891,29	4.669,54
FORD	S-MAX 2.0 ECOBLUE 150CV	0,5519	2.069,75	2.483,69	4.139,49	4.967,39
FORD	S-MAX 2.0 ECOBLUE 150CV AWD	0,5502	2.063,14	2.475,77	4.126,28	4.951,53
FORD	S-MAX 2.0 ECOBLUE 190CV	0,5555	2.083,03	2.499,63	4.166,06	4.999,27
FORD	S-MAX 2.0 ECOBLUE 190CV AWD	0,5875	2.203,31	2.643,97	4.406,61	5.287,93
FORD	S-MAX 2.0 ECOBLUE 240CV	0,5998	2.249,20	2.699,04	4.498,40	5.398,08
FORD	TOURNEO CUSTOM 1.5 TCDI 120 CV	0,5042	1.890,85	2.269,02	3.781,70	4.538,04
FORD	TOURNEO CUSTOM 2.0 TDCI 185CV	0,6601	2.475,51	2.970,61	4.951,02	5.941,22
FORD	TOURNEO CUSTOM 2.0 170CV	0,5467	2.050,23	2.460,28	4.100,46	4.920,55
GREAT WALL MOTORS	H6 2.0 143CV 4X2	0,5275	1.977,94	2.373,53	3.955,88	4.747,05
GREAT WALL MOTORS	H6 2.0 143CV 4X4	0,5454	2.045,31	2.454,37	4.090,61	4.908,74
HONDA	CIVIC 1.6 120CV	0,4200	1.575,16	1.890,20	3.150,33	3.780,39
HONDA	CIVIC TOURER 1.6 I-DTEC 120CV	0,4150	1.556,40	1.867,68	3.112,80	3.735,37
HONDA	CR-V 1.6 I-DTEC 2WD 120CV	0,4486	1.682,12	2.018,55	3.364,25	4.037,09
HONDA	CR-V 1.6 I-DTEC 4WD 160CV	0,4975	1.865,63	2.238,75	3.731,25	4.477,50
HONDA	HR-V 1.6 DTEC 120 CV	0,4451	1.669,25	2.003,10	3.338,50	4.006,20
HYUNDAI	I20 1.1 CRDI 75CV MY2015	0,3378	1.266,90	1.520,28	2.533,80	3.040,56
HYUNDAI	I20 1.4 CRDI 90CV MY2015	0,3519	1.319,49	1.583,39	2.638,98	3.166,77
HYUNDAI	I30 1.6 CRDI 95CV 5P	0,3827	1.435,22	1.722,26	2.870,44	3.444,52
HYUNDAI	I30 1.6 CRDI 110CV 5P	0,4036	1.513,48	1.816,18	3.026,96	3.632,35
HYUNDAI	I30 1.6 CRDI 136CV 5P	0,4356	1.633,63	1.960,36	3.267,26	3.920,71
HYUNDAI	I30 2020 1.6 CRDI 115CV	0,4327	1.622,50	1.947,00	3.245,00	3.893,99
HYUNDAI	I30 WAGON 1.4 CRDI 90CV	0,3992	1.497,05	1.796,46	2.994,10	3.592,92
HYUNDAI	I30 WAGON 1.6 CRDI 110CV E6	0,3977	1.491,22	1.789,46	2.982,44	3.578,93
HYUNDAI	I30 WAGON 1.6 CRDI 136CV E6	0,4107	1.540,22	1.848,26	3.080,44	3.696,53
HYUNDAI	I40 1.7 CRDI 115CV WAGON	0,4798	1.799,29	2.159,15	3.598,58	4.318,30
HYUNDAI	I40 1.7 CRDI 140CV WAGON	0,4840	1.814,84	2.177,81	3.629,68	4.355,61
HYUNDAI	I40 2019 1.6 CRDI 136CV WAGON	0,4833	1.812,32	2.174,78	3.624,64	4.349,56
HYUNDAI	IX20 1.4 CRDI 90CV ND	0,3724	1.396,59	1.675,91	2.793,18	3.351,81
HYUNDAI	IX20 1.6 CRDI 115CV ND	0,3961	1.485,41	1.782,49	2.970,81	3.564,97
HYUNDAI	KONA 1.6 CRDI 115CV	0,4111	1.541,46	1.849,76	3.082,93	3.699,51
HYUNDAI	KONA 1.6 CRDI 136CV	0,4439	1.664,62	1.997,54	3.329,23	3.995,08
HYUNDAI	KONA 1.6 CRDI 4WD 136CV	0,4563	1.711,14	2.053,37	3.422,29	4.106,74
HYUNDAI	SANTA FE 2.0 CRDI 2WD 150CV	0,5490	2.058,81	2.470,57	4.117,62	4.941,15
HYUNDAI	SANTA FE 2.2 CRDI 2WD 200CV	0,6217	2.331,54	2.797,85	4.663,08	5.595,69
HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV	0,6357	2.384,00	2.860,81	4.768,01	5.721,61
HYUNDAI	SANTA FE 2.2 CRDI 4WD 201CV	0,6814	2.555,28	3.066,34	5.110,57	6.132,68
HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV MY2018	0,6794	2.547,56	3.057,08	5.095,13	6.114,15
HYUNDAI	TUCSON 1.6 CRDI 116CV MY2018	0,4699	1.762,20	2.114,64	3.524,40	4.229,28
HYUNDAI	TUCSON 1.6 CRDI 136CV MY2018	0,5017	1.881,41	2.257,70	3.762,83	4.515,39
HYUNDAI	TUCSON 1.6 CRDI 136CV 4WD MY2018	0,5252	1.969,55	2.363,46	3.939,09	4.726,91
HYUNDAI	TUCSON 1.7 CRDI 116CV	0,4310	1.616,40	1.939,68	3.232,80	3.879,35
HYUNDAI	TUCSON 1.7 CRDI 140CV	0,4767	1.787,65	2.145,18	3.575,31	4.290,37
HYUNDAI	TUCSON 2.0 CRDI 136CV 4WD	0,4801	1.800,27	2.160,33	3.600,54	4.320,65
HYUNDAI	TUCSON 2.0 CRDI 185CV 4WD	0,5577	2.091,30	2.509,56	4.182,60	5.019,12
HYUNDAI	TUCSON 2020 1.6 CRDI 116CV	0,5103	1.913,63	2.296,36	3.827,27	4.592,72
HYUNDAI	TUCSON 2020 1.6 CRDI 136CV	0,4910	1.841,22	2.209,47	3.682,44	4.418,93
INFINITI	Q30 1.5D 109CV	0,4417	1.656,51	1.987,81	3.313,02	3.975,62
INFINITI	Q30 1.5D 110CV MY2018	0,4477	1.678,93	2.014,72	3.357,86	4.029,44
INFINITI	Q30 2.2D 170CV	0,5260	1.972,48	2.366,98	3.944,96	4.733,96
INFINITI	Q30 2.2D 170CV 2WD MY2018	0,5323	1.996,24	2.395,49	3.992,48	4.790,97

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

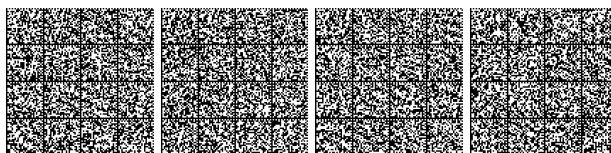
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
INFINITI	Q30 2.2D 170CV 4WD MY2018	0,5603	2.101,19	2.521,43	4.202,38	5.042,86
INFINITI	Q30 2.2D AWD 170CV	0,5721	2.145,33	2.574,40	4.290,66	5.148,79
INFINITI	Q50 2.2 D 170CV ND	0,5700	2.137,60	2.565,12	4.275,19	5.130,23
INFINITI	Q70 2.2 D 170CV	0,6405	2.401,75	2.882,10	4.803,50	5.764,19
INFINITI	QX30 2.2D 170CV AWD	0,5851	2.194,02	2.632,82	4.388,04	5.265,65
INFINITI	QX30 2.2D DCI AWD 170CV	0,5933	2.224,96	2.669,95	4.449,92	5.339,91
INFINITI	QX50 3.0D 238CV	0,7304	2.738,84	3.286,61	5.477,68	6.573,22
INFINITI	QX70 3.0D 238CV	0,7956	2.983,37	3.580,04	5.966,74	7.160,09
JAGUAR	E-PACE 2.0D 150CV	0,5614	2.105,15	2.526,18	4.210,30	5.052,36
JAGUAR	E-PACE 2.0D 150CV AWD	0,5852	2.194,39	2.633,27	4.388,78	5.266,53
JAGUAR	E-PACE 2.0D 180CV AWD	0,6732	2.524,52	3.029,42	5.049,04	6.058,85
JAGUAR	E-PACE 2.0D 241CV AWD	0,7013	2.629,95	3.155,94	5.259,91	6.311,89
JAGUAR	E-PACE 2.0D AWD 150CV	0,5943	2.228,70	2.674,44	4.457,40	5.348,88
JAGUAR	E-PACE 2.0D AWD 180CV	0,6257	2.346,36	2.815,63	4.692,72	5.631,27
JAGUAR	E-PACE 2.0D AWD 240CV	0,6795	2.548,22	3.057,86	5.096,43	6.115,72
JAGUAR	E-PACE 2021 2.0D I4 163CV	0,5573	2.090,06	2.508,07	4.180,12	5.016,14
JAGUAR	F-PACE 2.0D 180CV 2WD	0,6092	2.284,54	2.741,45	4.569,09	5.482,91
JAGUAR	F-PACE 2.0D 180CV 4WD	0,6287	2.357,49	2.828,99	4.714,98	5.657,97
JAGUAR	F-PACE 2019 2.0D 163CV	0,6234	2.337,57	2.805,08	4.675,13	5.610,16
JAGUAR	F-PACE 2019 2.0D 180CV	0,6459	2.422,17	2.906,60	4.844,34	5.813,21
JAGUAR	F-PACE 2019 2.0D 180CV AWD	0,6670	2.501,14	3.001,37	5.002,28	6.002,73
JAGUAR	F-PACE 2019 2.0D 240CV AWD	0,7362	2.760,82	3.312,98	5.521,64	6.625,96
JAGUAR	F-PACE 2019 3.0D 300CV AWD	0,7976	2.991,07	3.589,29	5.982,15	7.178,58
JAGUAR	F-PACE 3.0D 300CV 4WD	0,7576	2.840,98	3.409,17	5.681,95	6.818,34
JAGUAR	XE 2.0 D 163CV	0,5208	1.952,88	2.343,45	3.905,75	4.686,91
JAGUAR	XE 2.0 D TURBO 180CV	0,5239	1.964,49	2.357,38	3.928,97	4.714,77
JAGUAR	XE 2019 2.0D 180CV AUT	0,5897	2.211,50	2.653,79	4.422,99	5.307,59
JAGUAR	XE 2019 2.0D 180CV AWD AUT	0,6081	2.280,19	2.736,23	4.560,39	5.472,46
JAGUAR	XE 20D 240CV AWD LANDMARK EDITION	0,6626	2.484,79	2.981,75	4.969,58	5.963,49
JAGUAR	XF 2.0D 163CV EURO6	0,6020	2.257,55	2.709,06	4.515,10	5.418,12
JAGUAR	XF 2.0D 180CV AWD	0,6600	2.474,85	2.969,82	4.949,70	5.939,64
JAGUAR	XF 2.0D 180CV EURO6	0,6199	2.324,67	2.789,61	4.649,34	5.579,21
JAGUAR	XF 3.0D 300CV EURO6	0,7889	2.958,55	3.550,26	5.917,09	7.100,51
JAGUAR	XF SPORTBRAKE 2.0 D 163CV SW	0,6329	2.373,23	2.847,88	4.746,46	5.695,76
JAGUAR	XF SPORTBRAKE 2.0 D 180CV SW	0,6597	2.473,93	2.968,72	4.947,86	5.937,43
JAGUAR	XF SPORTBRAKE 2.0D AWD 240CV SW	0,7517	2.818,70	3.382,44	5.637,41	6.764,89
JAGUAR	XF SPORTBRAKE 3.0 TDV6 300CV SW	0,8328	3.123,14	3.747,77	6.246,28	7.495,54
JAGUAR	XJ 3.0D 300CV MY2017	0,9343	3.503,49	4.204,19	7.006,98	8.408,38
JEEP	CHEROKEE 2.0 MTJ II 140CV 2WD	0,5667	2.125,07	2.550,08	4.250,14	5.100,16
JEEP	CHEROKEE 2.0 MTJ II 140CV 4WD	0,5869	2.200,71	2.640,85	4.401,42	5.281,70
JEEP	CHEROKEE 2.2 MJT II 185CV 4WD	0,6203	2.326,00	2.791,20	4.652,00	5.582,40
JEEP	CHEROKEE 2.2 MTJ 194CV	0,6462	2.423,21	2.907,85	4.846,41	5.815,70
JEEP	CHEROKEE 2.2 MTJ 194CV AWD	0,6678	2.504,18	3.005,01	5.008,35	6.010,02
JEEP	CHEROKEE 2.2 MTJ II 200CV 4WD	0,6549	2.455,98	2.947,18	4.911,97	5.894,36
JEEP	COMPASS 1.6 MTJ 120CV	0,4863	1.823,73	2.188,47	3.647,46	4.376,95
JEEP	COMPASS 1.6 MTJ 120CV 2WD	0,4576	1.716,03	2.059,23	3.432,05	4.118,46
JEEP	COMPASS 1.6 MTJ 130CV 2WD	0,5433	2.037,30	2.444,76	4.074,60	4.889,53
JEEP	COMPASS 2.0 MTJ 140CV 4WD	0,5146	1.929,93	2.315,91	3.859,85	4.631,82
JEEP	COMPASS 2.0 MTJ 170CV 4WD	0,5709	2.140,81	2.568,97	4.281,62	5.137,94
JEEP	GRAND CHEROKEE 3.0 V6 MTJ 190CV	0,7465	2.799,20	3.359,04	5.598,39	6.718,07
JEEP	GRAND CHEROKEE 3.0 V6 MTJ 250CV	0,8455	3.170,63	3.804,75	6.341,25	7.609,50
JEEP	RENEGADE 1.6 MJT 120CV	0,4497	1.686,43	2.023,72	3.372,86	4.047,43
JEEP	RENEGADE 1.6 MJT 95CV	0,4200	1.575,03	1.890,04	3.150,07	3.780,08
JEEP	RENEGADE 1.6 MJT 4WD 120CV	0,4941	1.852,76	2.223,31	3.705,51	4.446,62
JEEP	RENEGADE 1.6 MTJ 105CV	0,4347	1.629,99	1.955,99	3.259,98	3.911,98
JEEP	RENEGADE 2.0 MJT 4WD 140CV	0,5024	1.884,15	2.260,98	3.768,29	4.521,95
JEEP	RENEGADE 2.0 MJT 4WD 170CV	0,5534	2.075,28	2.490,34	4.150,57	4.980,68
JEEP	RENEGADE 2.0 MTJ 140CV AWD	0,5021	1.882,98	2.259,58	3.765,96	4.519,15
JEEP	WRANGLER 2.2 MJT II 200CV	0,7174	2.690,22	3.228,26	5.380,44	6.456,52
JEEP	WRANGLER 2.8 CRD 200CV	0,6810	2.553,91	3.064,69	5.107,81	6.129,37
KIA	CARENS 1.7 CRDI 141CV	0,4718	1.769,18	2.123,02	3.538,36	4.246,03
KIA	CARENS 1.7 CRDI 115CV ND	0,4363	1.636,19	1.963,42	3.272,37	3.926,85
KIA	CEE D 1.6 CRDI 136CV	0,4316	1.618,51	1.942,21	3.237,02	3.884,42
KIA	CEE D 1.6 CRDI 110CV ND	0,4008	1.503,19	1.803,82	3.006,37	3.607,65
KIA	CEED 1.6 CRDI 115CV	0,4036	1.513,45	1.816,14	3.026,89	3.632,27
KIA	CEED 1.6 CRDI 136CV	0,4412	1.654,33	1.985,20	3.308,67	3.970,40
KIA	OPTIMA 1.7 CRDI 140CV	0,4655	1.745,46	2.094,55	3.490,92	4.189,10
KIA	OPTIMA SW 1.7 CRDI 141CV	0,4728	1.772,85	2.127,42	3.545,70	4.254,84
KIA	PROCEED 2019 1.6 CRDI 136CV	0,4532	1.699,56	2.039,47	3.399,11	4.078,94
KIA	RIO 1.1 CRDI 75CV	0,3489	1.308,28	1.569,94	2.616,56	3.139,87
KIA	RIO 1.4 CRDI 90CV	0,3672	1.377,09	1.652,51	2.754,19	3.305,03
KIA	SORENTO 2.0 CRDI 185CV AWD	0,6167	2.312,44	2.774,93	4.624,88	5.549,86

FRINGE BENEFIT 2025

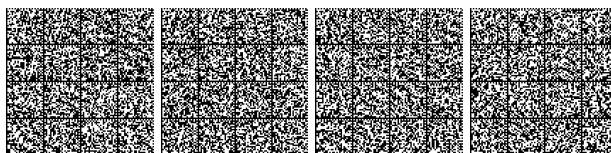
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
KIA	SORENTO 2.2 CRDI 200CV AWD	0,6608	2.478,16	2.973,79	4.956,32	5.947,58
KIA	SORENTO 2.2 CRDI 2WD 200CV	0,6096	2.285,82	2.742,98	4.571,64	5.485,97
KIA	SORENTO 2.2 CRDI AWD 200CV	0,6470	2.426,09	2.911,30	4.852,17	5.822,60
KIA	SOUL 1.6 CRDI 136CV	0,4290	1.608,69	1.930,43	3.217,39	3.860,86
KIA	SPORTAGE 1.6 CRDI 115CV 2WD	0,4847	1.817,63	2.181,16	3.635,27	4.362,32
KIA	SPORTAGE 1.6 CRDI 136CV 2WD	0,4902	1.838,26	2.205,91	3.676,51	4.411,81
KIA	SPORTAGE 1.6 CRDI 136CV AWD	0,4881	1.830,45	2.196,54	3.660,90	4.393,08
KIA	SPORTAGE 1.7 CRDI 2WD 115CV	0,4465	1.674,44	2.009,33	3.348,89	4.018,66
KIA	SPORTAGE 1.7 CRDI 2WD 140CV	0,4734	1.775,23	2.130,28	3.550,46	4.260,56
KIA	SPORTAGE 2.0 CRDI AWD 136CV	0,5332	1.999,48	2.399,38	3.998,97	4.798,76
KIA	SPORTAGE 2.0 CRDI AWD 185CV	0,5578	2.091,72	2.510,06	4.183,44	5.020,12
KIA	STINGER 2.2 CRDI 200CV AWD	0,6744	2.529,07	3.034,89	5.058,15	6.069,78
KIA	STINGER 2.2 CRDI 200CV RWD	0,6440	2.415,05	2.898,07	4.830,11	5.796,13
KIA	STONIC 1.6 CRDI 110CV	0,3968	1.488,13	1.785,76	2.976,26	3.571,52
KIA	STONIC 1.6 CRDI 115CV	0,3867	1.450,27	1.740,32	2.900,54	3.480,64
KIA	VENGA 1.4 CRDI 90CV ND	0,3832	1.437,08	1.724,49	2.874,15	3.448,98
KIA	XCEED 1.6 CRDI 115CV	0,4252	1.594,68	1.913,61	3.189,35	3.827,22
KIA	XCEED 1.6 CRDI 136CV	0,4592	1.721,89	2.066,26	3.443,77	4.132,53
LANCIA	YPSILON 1.3 MJT 80CV	0,3505	1.314,37	1.577,24	2.628,74	3.154,49
LANCIA	YPSILON 1.3 MJT 95CV	0,3542	1.328,27	1.593,92	2.656,54	3.187,84
LAND ROVER	DEFENDER 110 2.0 SD4 200CV	0,7130	2.673,61	3.208,34	5.347,23	6.416,67
LAND ROVER	DEFENDER 110 2.0 SD4 240CV	0,7436	2.788,40	3.346,08	5.576,80	6.692,16
LAND ROVER	DEFENDER 90 2.0 SD4 200CV	0,6801	2.550,27	3.060,33	5.100,54	6.120,65
LAND ROVER	DEFENDER 90 2.0 SD4 240CV	0,7107	2.665,06	3.198,07	5.330,12	6.396,14
LAND ROVER	DISCOVERY 5 2.0 SD4 240CV	0,7211	2.703,94	3.244,73	5.407,88	6.489,46
LAND ROVER	DISCOVERY 5 2.0 TD4 180CV	0,6598	2.474,12	2.968,94	4.948,24	5.937,89
LAND ROVER	DISCOVERY 5 3.0 SDV6 306CV	0,8205	3.076,81	3.692,17	6.153,61	7.384,34
LAND ROVER	DISCOVERY 5 3.0 TD6 250CV	0,7628	2.860,53	3.432,64	5.721,06	6.865,27
LAND ROVER	DISCOVERY SPORT 2.0 TD4 150CV	0,5383	2.018,46	2.422,15	4.036,92	4.844,31
LAND ROVER	DISCOVERY SPORT 2.0 TD4 180CV	0,5567	2.087,52	2.505,03	4.175,05	5.010,06
LAND ROVER	DISCOVERY4 3.0 SDV6 249CV	0,7910	2.966,16	3.559,39	5.932,32	7.118,79
LAND ROVER	DISCOVERY4 3.0 TDV6 211CV	0,7416	2.780,83	3.336,99	5.561,65	6.673,98
LAND ROVER	RANGE ROVER 3.0 SDV6 249CV	1,0538	3.951,63	4.741,96	7.903,26	9.483,91
LAND ROVER	RANGE ROVER 4.4 SDV8 340CV	1,1976	4.491,16	5.389,39	8.982,31	10.778,78
LAND ROVER	RANGE ROVER EVOQUE 2.0 ED4 150CV 5 PORTE	0,5244	1.966,35	2.359,62	3.932,70	4.719,24
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4 180CV 3 PORTE	0,6337	2.376,19	2.851,43	4.752,38	5.702,86
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4 180CV 5 PORTE	0,5864	2.199,15	2.638,98	4.398,29	5.277,95
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4 150CV	0,6406	2.402,39	2.882,86	4.804,77	5.765,73
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4 180CV	0,6604	2.476,34	2.971,60	4.952,67	5.943,21
LAND ROVER	RANGE ROVER SPORT 3.0 D 249CV	0,8622	3.233,38	3.880,06	6.466,77	7.760,12
LAND ROVER	RANGE ROVER SPORT 3.0 SDV6 306CV	0,8841	3.315,40	3.978,48	6.630,79	7.956,95
LAND ROVER	RANGE ROVER SPORT 4.4 SDV8 340CV	0,9880	3.704,92	4.445,90	7.409,84	8.891,80
LAND ROVER	RANGE ROVER VELAR 2.0 I4 180CV	0,6708	2.515,62	3.018,75	5.031,25	6.037,50
LAND ROVER	RANGE ROVER VELAR 2.0 I4 240CV	0,7195	2.698,15	3.237,78	5.396,30	6.475,56
LAND ROVER	RANGE ROVER VELAR 2.0D I4 180CV	0,6764	2.536,34	3.043,60	5.072,67	6.087,20
LAND ROVER	RANGE ROVER VELAR 2.0D I4 240CV	0,7132	2.674,46	3.209,36	5.348,93	6.418,71
LAND ROVER	RANGE ROVER VELAR 3.0 SD6 300CV	0,7964	2.986,53	3.583,83	5.973,05	7.167,66
LAND ROVER	RANGE ROVER VELAR 3.0D 300CV	0,7768	2.912,89	3.495,47	5.825,78	6.990,94
LAND ROVER	RANGE ROVER VELAR 3.0D V6 275CV	0,7621	2.857,99	3.429,58	5.715,97	6.859,17
MAHINDRA	XUV500 2.2 140CV 2WD	0,5304	1.989,08	2.386,90	3.978,16	4.773,80
MAHINDRA	XUV500 2.2 140CV 4WD	0,5560	2.084,97	2.501,97	4.169,95	5.003,94
MAHINDRA	XUV500 2.2 AWD 140CV DIESEL	0,5540	2.077,47	2.492,97	4.154,95	4.985,94
MAHINDRA	XUV500 2.2 FWD 140CV DIESEL	0,5350	2.006,17	2.407,40	4.012,34	4.814,80
MASERATI	GHIBLI 3.0 V6 DIESEL 250CV	0,9902	3.713,30	4.455,96	7.426,59	8.911,91
MASERATI	GHIBLI 3.0 V6 DIESEL 275CV	0,9949	3.730,71	4.476,85	7.461,42	8.953,71
MASERATI	GHIBLI 3.0D 250CV	0,8739	3.277,24	3.932,69	6.554,48	7.865,37
MASERATI	GHIBLI 3.0D 275CV	0,8796	3.298,33	3.957,99	6.596,65	7.915,98
MASERATI	LEVANTE 3.0 V6 AWD DIESEL 250CV	0,9035	3.387,96	4.065,55	6.775,92	8.131,11
MASERATI	LEVANTE 3.0 V6 AWD DIESEL 275CV	0,9081	3.405,38	4.086,45	6.810,75	8.172,91
MASERATI	QUATTROPORTE DIESEL 3.0 250CV	1,0159	3.809,79	4.571,75	7.619,58	9.143,50
MASERATI	QUATTROPORTE DIESEL 3.0 275CV	1,0216	3.830,88	4.597,05	7.661,75	9.194,10
MAZDA	2 1.5 105CV MY2015	0,3593	1.347,32	1.616,78	2.694,63	3.233,56
MAZDA	3 1.5 SKYACTIVE-D 105CV	0,4119	1.544,58	1.853,49	3.089,15	3.706,98
MAZDA	3 2.2 SKYACTIVE-D 150CV ND	0,4781	1.792,95	2.151,54	3.585,89	4.303,07
MAZDA	3 2019 1.8 SKYACTIV-D 116CV	0,4159	1.559,76	1.871,71	3.119,52	3.743,43
MAZDA	6 2.2 SKYACTIVE-D 150CV	0,5447	2.042,71	2.451,25	4.085,42	4.902,50
MAZDA	6 2.2 SKYACTIVE-D 184CV	0,5655	2.120,75	2.544,90	4.241,50	5.089,80
MAZDA	6 2.2 SKYACTIVE-D 184CV AUT	0,6094	2.285,27	2.742,32	4.570,54	5.484,64
MAZDA	6 2.2L BERLINA 175CV	0,5466	2.049,86	2.459,83	4.099,71	4.919,65
MAZDA	6 2.2L SKYACTIVE-D 150CV WAGON	0,5186	1.944,58	2.333,49	3.889,15	4.666,98
MAZDA	6 2.2L WAGON 175CV	0,5496	2.060,87	2.473,04	4.121,74	4.946,09
MAZDA	CX-3 1.5D 4X2 105CV	0,4095	1.535,57	1.842,68	3.071,14	3.685,36

FRINGE BENEFIT 2025

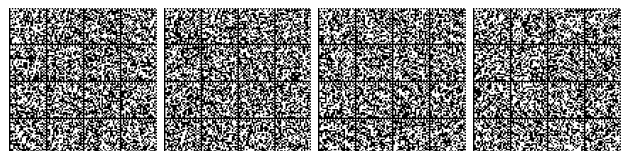
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MAZDA	CX-3 1.5D 4X4 105CV	0,4481	1.680,55	2.016,66	3.361,09	4.033,31
MAZDA	CX-3 1.8L SKYACTIV-D 115CV	0,4101	1.538,01	1.845,62	3.076,03	3.691,23
MAZDA	CX-3 1.8L SKYACTIV-D 4WD 115CV	0,4461	1.672,71	2.007,25	3.345,41	4.014,49
MAZDA	CX-3 1.8L SKYACTIVE D 115CV	0,4225	1.584,54	1.901,44	3.169,07	3.802,89
MAZDA	CX-30 1.8D 116CV 2WD	0,4380	1.642,65	1.971,18	3.285,30	3.942,36
MAZDA	CX-30 1.8D 116CV 4WD	0,4706	1.764,64	2.117,56	3.529,27	4.235,13
MAZDA	CX-5 2.2L SKYACTIV-D 2WD 150CV	0,5084	1.906,68	2.288,02	3.813,37	4.576,04
MAZDA	CX-5 2.2L SKYACTIV-D 4WD 150CV	0,5539	2.076,99	2.492,39	4.153,99	4.984,79
MAZDA	CX-5 2.2L SKYACTIV-D 4WD 175CV	0,5711	2.141,63	2.569,96	4.283,27	5.139,92
MERCEDES	A 160 D 1.5 90 CV EURO 6	0,4060	1.522,50	1.827,00	3.045,01	3.654,01
MERCEDES	A 180 D 1.5 109 CV EURO 6	0,4129	1.548,45	1.858,14	3.096,90	3.716,28
MERCEDES	A 200 D 2.1 136 CV EURO 6	0,4772	1.789,58	2.147,50	3.579,16	4.294,99
MERCEDES	A 200 D 2.1 AUT 4 MATIC 136 CV EURO 6	0,5029	1.885,69	2.262,83	3.771,38	4.525,65
MERCEDES	A 220 D 2.1 AUT 177 CV EURO 6	0,5066	1.899,90	2.279,88	3.799,81	4.559,77
MERCEDES	A 220 D 2.1 AUT 4 MATIC 177 CV EURO 6	0,5475	2.053,08	2.463,70	4.106,16	4.927,39
MERCEDES	A160 D 1.5 95CV	0,4358	1.634,38	1.961,25	3.268,75	3.922,50
MERCEDES	A180 D 1.5 116CV AUT MY2018	0,4860	1.822,39	2.186,87	3.644,78	4.373,74
MERCEDES	A200 D 2.0 150CV	0,5208	1.953,06	2.343,67	3.906,12	4.687,34
MERCEDES	A200 D 2.0 150CV AUT 4MATIC	0,5599	2.099,76	2.519,71	4.199,52	5.039,42
MERCEDES	A200 D 2.0 150CV AUT MY2018	0,5321	1.995,48	2.394,58	3.990,97	4.789,16
MERCEDES	A220 D 2.0 190CV AUT 4MATIC	0,5886	2.207,29	2.648,75	4.414,58	5.297,49
MERCEDES	A220 D 2.0 190CV AUT MY2018	0,5734	2.150,27	2.580,32	4.300,54	5.160,65
MERCEDES	B 160 CDI 1.5 90CV	0,4283	1.606,08	1.927,30	3.212,16	3.854,59
MERCEDES	B 160 D AUT 1.5 90CV	0,4352	1.632,02	1.958,43	3.264,05	3.916,85
MERCEDES	B 180 CDI 1.5 109CV	0,4351	1.631,51	1.957,81	3.263,02	3.915,62
MERCEDES	B 180 D AUT 1.5 109CV	0,4435	1.662,96	1.995,55	3.325,91	3.991,09
MERCEDES	B 200 CDI 2.2 AUT 4MATIC 136CV	0,5507	2.065,20	2.478,24	4.130,41	4.956,49
MERCEDES	B 220 CDI 2.2 AUT 177CV	0,5591	2.096,51	2.515,81	4.193,01	5.031,62
MERCEDES	B 220 CDI 2.2 AUT 4MATIC 177CV	0,5926	2.222,07	2.666,48	4.444,14	5.332,96
MERCEDES	B180D 2018 1.5 116CV AUT	0,4681	1.755,32	2.106,39	3.510,65	4.212,78
MERCEDES	B200 D 2018 2.0 150CV AUT 4MATIC	0,5157	1.934,04	2.320,85	3.868,08	4.641,70
MERCEDES	B200D 2018 2.0 150CV AUT	0,5280	1.979,83	2.375,80	3.959,66	4.751,59
MERCEDES	B220 D 2018 2.0 190CV AUT 4MATIC	0,6134	2.300,34	2.760,41	4.600,69	5.520,83
MERCEDES	B220D 2018 2.0 190CV AUT	0,5478	2.054,41	2.465,29	4.108,82	4.930,59
MERCEDES	C 180 BLUETEC 1.6 116CV MY2014	0,4531	1.699,24	2.039,09	3.398,48	4.078,17
MERCEDES	C 200 BLUETEC 1.6 136CV MY2014	0,4830	1.811,41	2.173,69	3.622,81	4.347,38
MERCEDES	C 220 BLUETEC 2.1 170CV MY2014	0,5696	2.135,89	2.563,06	4.271,77	5.126,13
MERCEDES	C 220 BLUETEC SW 2.1 170CV MY2014	0,5856	2.196,09	2.635,31	4.392,18	5.270,62
MERCEDES	C 220D 2.1 170CV CABRIO	0,6255	2.345,69	2.814,82	4.691,37	5.629,65
MERCEDES	C 220D 2.1 4MATIC 170CV CABRIO	0,6620	2.482,50	2.979,00	4.964,99	5.957,99
MERCEDES	C 220D 2.2 170CV COUPÉ	0,5720	2.144,82	2.573,78	4.289,64	5.147,57
MERCEDES	C 220D 2.2 170CV 4MATIC COUPÉ	0,6122	2.295,73	2.754,88	4.591,46	5.509,75
MERCEDES	C 250 BLUETEC SW 2.1 204CV MY2014	0,6265	2.349,50	2.819,40	4.699,00	5.638,80
MERCEDES	C 250 D 2.1 204CV 4MATIC BERLINA	0,6348	2.380,55	2.856,65	4.761,09	5.713,31
MERCEDES	C 250D 2.1 204CV CABRIO	0,6630	2.486,17	2.983,40	4.972,33	5.966,80
MERCEDES	C 250D 2.2 204CV 4MATIC COUPÉ	0,6441	2.415,40	2.898,48	4.830,79	5.796,95
MERCEDES	C 250D AUT 2.2 204CV COUPÉ	0,6169	2.313,41	2.776,09	4.626,82	5.552,19
MERCEDES	C180 D 1.6 122CV AUT MY2018	0,5157	1.933,79	2.320,55	3.867,58	4.641,09
MERCEDES	C180 D SW 1.6 122CV AUT MY2018	0,5261	1.972,81	2.367,37	3.945,61	4.734,74
MERCEDES	C200 D 1.6 160CV MY2018	0,5312	1.992,17	2.390,61	3.984,34	4.781,21
MERCEDES	C200 D SW 1.6 160CV MY2018	0,5407	2.027,52	2.433,02	4.055,03	4.866,04
MERCEDES	C220 D 2.0 194CV 4MATIC AUT MY2018	0,6031	2.261,79	2.714,15	4.523,59	5.428,31
MERCEDES	C220 D 2.0 194CV AUT CABRIO MY2018	0,7472	2.801,82	3.362,19	5.603,65	6.724,38
MERCEDES	C220 D 2.0 194CV AUT COUPÉ MY2018	0,6199	2.324,58	2.789,49	4.649,15	5.578,98
MERCEDES	C220 D 2.0 194CV AUT MY2018	0,5772	2.164,56	2.597,47	4.329,11	5.194,93
MERCEDES	C220 D 2.2 194CV 4MATIC AUT CABRIO MY2018	0,7687	2.882,69	3.459,22	5.765,37	6.918,45
MERCEDES	C220 D SW 2.0 194CV 4MATIC AUT MY2018	0,6126	2.297,14	2.756,57	4.594,28	5.513,14
MERCEDES	C220 D SW 2.0 194CV AUT MY2018	0,5974	2.240,29	2.688,35	4.480,58	5.376,69
MERCEDES	C300 D 2.0 245CV 4MATIC AUT COUPÉ MY2018	0,6707	2.514,97	3.017,97	5.029,95	6.035,94
MERCEDES	C300 D 2.0 245CV 4MATIC AUT MY2018	0,6533	2.449,85	2.939,81	4.899,69	5.879,63
MERCEDES	C300 D 2.0 245CV AUT CABRIO MY2018	0,7819	2.932,08	3.518,50	5.864,16	7.036,99
MERCEDES	C300 D 2.0 245CV AUT COUPÉ MY2018	0,6453	2.419,72	2.903,66	4.839,44	5.807,32
MERCEDES	C300 D 2.0 245CV AUT MY2018	0,6205	2.326,73	2.792,08	4.653,47	5.584,16
MERCEDES	C300 D SW 2.0 245CV 4MATIC AUT MY2018	0,6546	2.454,69	2.945,63	4.909,39	5.891,26
MERCEDES	C300 D SW 2.0 245CV AUT MY2018	0,6414	2.405,37	2.886,45	4.810,75	5.772,90
MERCEDES	CITAN 1.5 CDI 110CV	0,4055	1.520,73	1.824,87	3.041,45	3.649,74
MERCEDES	CLA 180 2019 1.5 115CV AUT	0,4793	1.797,35	2.156,82	3.594,70	4.313,64
MERCEDES	CLA 180 CDI 1.4 109CV	0,4567	1.712,53	2.055,04	3.425,06	4.110,07
MERCEDES	CLA 180 CDI AUT 1.4 109CV	0,4708	1.765,49	2.118,58	3.530,97	4.237,17
MERCEDES	CLA 180D 2019 2.0 116CV	0,5141	1.927,77	2.313,32	3.855,54	4.626,65
MERCEDES	CLA 200 CDI AUT 1.8 136CV	0,5274	1.977,76	2.373,32	3.955,53	4.746,64
MERCEDES	CLA 200 D 2.1 136CV	0,5475	2.052,94	2.463,53	4.105,89	4.927,06

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	CLA 200 D 2.1 4MATIC AUT 136CV	0,5807	2.177,48	2.612,98	4.354,97	5.225,96
MERCEDES	CLA 200 D 2.1 AUT 136CV	0,5549	2.080,96	2.497,15	4.161,92	4.994,31
MERCEDES	CLA 200D 2019 2.0 150CV	0,5731	2.148,98	2.578,78	4.297,97	5.157,56
MERCEDES	CLA 200D 2019 2.0 150CV AUT	0,5889	2.208,20	2.649,84	4.416,40	5.299,68
MERCEDES	CLA 200D 2019 2.0 150CV AUT 4MATIC	0,6119	2.294,73	2.753,68	4.589,46	5.507,35
MERCEDES	CLA 220 CDI 2.1 177CV	0,5509	2.066,01	2.479,21	4.132,01	4.958,42
MERCEDES	CLA 220 CDI 2.1 177CV SW	0,5542	2.078,24	2.493,89	4.156,48	4.987,77
MERCEDES	CLA 220 D 2.1 AUT 170CV	0,5837	2.189,04	2.626,85	4.378,09	5.253,71
MERCEDES	CLA 220 D 2.1 AUT 170CV 4MATIC	0,5977	2.241,30	2.689,57	4.482,61	5.379,13
MERCEDES	CLA 220D 2019 2.0 190CV AUT	0,6180	2.317,59	2.781,10	4.635,17	5.562,21
MERCEDES	CLA 220D 2019 2.0 190CV AUT 4MATIC	0,6384	2.394,10	2.872,92	4.788,21	5.745,85
MERCEDES	CLS 250 D 2.1 204CV	0,6949	2.605,84	3.127,00	5.211,67	6.254,01
MERCEDES	CLS 300 D 2.0 245CV	0,8137	3.051,45	3.661,74	6.102,90	7.323,48
MERCEDES	CLS 350D 3.0 4MATIC 286CV	0,9034	3.387,60	4.065,12	6.775,20	8.130,25
MERCEDES	CLS 400D 3.0 4MATIC 330CV	1,0494	3.935,26	4.722,31	7.870,52	9.444,63
MERCEDES	CLS 400D 3.0 4MATIC 340CV	0,9314	3.492,71	4.191,25	6.985,42	8.382,51
MERCEDES	E 200 D 2.0 150CV BERLINA	0,5561	2.085,40	2.502,48	4.170,80	5.004,96
MERCEDES	E 200 D 2.0 150CV SW	0,5999	2.249,57	2.699,48	4.499,13	5.398,96
MERCEDES	E 200D 1.6 160CV BERLINA	0,6780	2.542,63	3.051,16	5.085,26	6.102,32
MERCEDES	E 200D 1.6 160CV SW	0,6925	2.596,80	3.116,16	5.193,60	6.232,32
MERCEDES	E 220D 194CV BERLINA	0,7052	2.644,50	3.173,40	5.288,99	6.346,79
MERCEDES	E 220D 2.0 194CV CABRIO	0,7810	2.928,60	3.514,32	5.857,21	7.028,65
MERCEDES	E 220D 2.0 194CV COUPÉ	0,7308	2.740,43	3.288,52	5.480,87	6.577,04
MERCEDES	E 220D 2.0 194CV SW	0,7167	2.687,57	3.225,08	5.375,14	6.450,17
MERCEDES	E 220D 2.0 4MATIC 194CV CABRIO	0,6931	2.599,00	3.118,80	5.197,99	6.237,59
MERCEDES	E 220D 2.0 AUTOSPORT 264CV BERLINA	0,6226	2.334,93	2.801,92	4.669,87	5.603,84
MERCEDES	E 220D 2.2 170CV CABRIO	0,6299	2.362,22	2.834,67	4.724,45	5.669,34
MERCEDES	E 220D 4MATIC 194CV ALL-TERRAIN SW	0,6784	2.543,89	3.052,66	5.087,77	6.105,33
MERCEDES	E 220D 4MATIC 194CV BERLINA	0,7401	2.775,34	3.330,41	5.550,68	6.660,82
MERCEDES	E 220D 4MATIC 194CV SW	0,7545	2.829,47	3.395,37	5.658,95	6.790,74
MERCEDES	E 220D 4MATIC 2.0 194CV COUPÉ	0,7725	2.897,04	3.476,44	5.794,07	6.952,89
MERCEDES	E 250D 2.2 204CV CABRIO	0,6567	2.462,52	2.955,03	4.925,05	5.910,06
MERCEDES	E 300D 2.0 245CV CABRIO	0,7333	2.749,76	3.299,71	5.499,51	6.599,41
MERCEDES	E 300D 2.0 245CV COUPÉ	0,6905	2.589,51	3.107,41	5.179,02	6.214,82
MERCEDES	E 350 BLUETEC 3.0 258CV 4MATIC SW	0,7260	2.722,51	3.267,01	5.445,01	6.534,02
MERCEDES	E 350 BLUETEC 3.0 258CV CABRIO	0,7089	2.658,22	3.189,86	5.316,44	6.379,73
MERCEDES	E 350 BLUETEC 3.0 258CV COUPÉ	0,6843	2.566,26	3.079,51	5.132,52	6.159,02
MERCEDES	E 350 BLUETEC 3.0 258CV SW	0,7127	2.672,79	3.207,35	5.345,58	6.414,69
MERCEDES	E 350D 3.0 286CV CABRIO	0,7603	2.850,98	3.421,17	5.701,96	6.842,35
MERCEDES	E 350D 3.0 286CV COUPÉ	0,7273	2.727,45	3.272,94	5.454,91	6.545,89
MERCEDES	E 350D 3.0 AUTOSPORT 258CV BERLINA	0,7019	2.632,15	3.158,58	5.264,31	6.317,17
MERCEDES	E 400 D 4MATIC 340CV	0,8232	3.087,08	3.704,50	6.174,17	7.409,00
MERCEDES	G 350D 3.0 245CV SW LUNGA	0,9829	3.686,00	4.423,20	7.372,00	8.846,39
MERCEDES	G 350D 3.0 286CV SW	1,0514	3.942,57	4.731,09	7.885,15	9.462,18
MERCEDES	G 400D 3.0 330CV SW	1,2148	4.555,52	5.466,62	9.111,03	10.933,24
MERCEDES	G 400D SW 3.0 330CV	1,4084	5.281,64	6.337,97	10.563,28	12.675,94
MERCEDES	GL 350 3.0 4MATIC 258CV	0,9197	3.449,00	4.138,81	6.898,01	8.277,61
MERCEDES	GLA 180 CDI 1.5 AUT 109CV MY2014	0,4678	1.754,38	2.105,25	3.508,75	4.210,50
MERCEDES	GLA 200 CDI 2.1 136CV MY2014	0,5319	1.994,61	2.393,53	3.989,22	4.787,06
MERCEDES	GLA 200 CDI 2.1 AUT 4MAT 136CV MY2014	0,5677	2.128,90	2.554,68	4.257,80	5.109,36
MERCEDES	GLA 2020 180D AUT 2.0 116CV	0,5583	2.093,81	2.512,57	4.187,62	5.025,15
MERCEDES	GLA 2020 200 AUT 2.0 150CV	0,5836	2.188,43	2.626,11	4.376,85	5.252,22
MERCEDES	GLA 2020 200 AUT 2.0 190CV	0,6330	2.373,69	2.848,43	4.747,39	5.696,86
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0 150CV	0,6138	2.301,78	2.762,13	4.603,55	5.524,26
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0 190CV	0,6534	2.450,24	2.940,29	4.900,48	5.880,58
MERCEDES	GLA 220 D 2.2 AUT 177CV	0,5586	2.094,65	2.513,57	4.189,29	5.027,15
MERCEDES	GLA 220D 2.2 AUT 4MATIC 177CV	0,5846	2.192,17	2.630,61	4.384,34	5.261,21
MERCEDES	GLB 180D AUT 2.0 116CV	0,5869	2.201,06	2.641,27	4.402,11	5.282,53
MERCEDES	GLB 200D AUT 2.0 150CV	0,6104	2.288,95	2.746,74	4.577,90	5.493,48
MERCEDES	GLB 200D AUT 4MATIC 2.0 150CV	0,6422	2.408,19	2.889,83	4.816,38	5.779,66
MERCEDES	GLB 220D AUT 2.0 190CV	0,6606	2.477,40	2.972,89	4.954,81	5.945,77
MERCEDES	GLB 220D AUT 4MATIC 2.0 190CV	0,6820	2.557,63	3.069,15	5.115,25	6.138,30
MERCEDES	GLC 200D 2.0 4MATIC 163CV	0,6299	2.361,96	2.834,35	4.723,92	5.668,70
MERCEDES	GLC 200D 2.0 4MATIC COUPÉ 163CV	0,6539	2.452,19	2.942,63	4.904,38	5.885,25
MERCEDES	GLC 220D 2.0 4MATIC 194CV	0,6533	2.449,77	2.939,73	4.899,55	5.879,46
MERCEDES	GLC 220D 2.0 4MATIC COUPÉ 194CV	0,6810	2.553,69	3.064,43	5.107,38	6.128,86
MERCEDES	GLC 220D 2.1 170CV	0,6172	2.314,46	2.777,35	4.628,91	5.554,69
MERCEDES	GLC 220D 2.2 4MATIC 170CV COUPÉ	0,6483	2.431,04	2.917,25	4.862,09	5.834,51
MERCEDES	GLC 250D 2.1 204CV	0,6282	2.355,69	2.826,82	4.711,37	5.653,65
MERCEDES	GLC 250D 2.2 4MATIC 204CV COUPÉ	0,6567	2.462,45	2.954,94	4.924,90	5.909,88
MERCEDES	GLC 300D 2.0 4MATIC 245CV	0,6901	2.587,96	3.105,55	5.175,91	6.211,10
MERCEDES	GLC 300D 2.0 4MATIC COUPÉ 245CV	0,7227	2.710,24	3.252,28	5.420,47	6.504,57

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

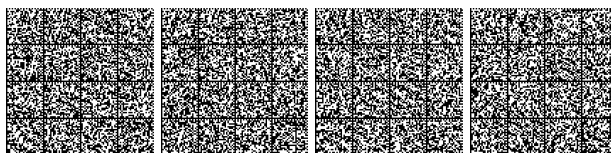
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	GLC 400D 2.9 4MATIC 330CV	0,7888	2.958,06	3.549,67	5.916,12	7.099,35
MERCEDES	GLC 400D 2.9 4MATIC COUPÉ 330CV	0,8024	3.009,13	3.610,96	6.018,26	7.221,91
MERCEDES	GLE 250D 2.2 204CV	0,6912	2.592,18	3.110,62	5.184,36	6.221,24
MERCEDES	GLE 250D 4MATIC 2.2 204CV	0,7147	2.679,95	3.215,94	5.359,91	6.431,89
MERCEDES	GLE 300D 2.0 4MATIC 245CV	0,8134	3.050,36	3.660,43	6.100,71	7.320,85
MERCEDES	GLE 350D 3.0 4MATIC 258CV	0,8179	3.067,08	3.680,49	6.134,16	7.360,99
MERCEDES	GLE 350D 3.0 4MATIC 272CV	0,8657	3.246,56	3.895,87	6.493,12	7.791,75
MERCEDES	GLE 350D 3.0 4MATIC 272CV COUPÉ	0,8968	3.363,18	4.035,82	6.726,36	8.071,64
MERCEDES	GLE 400D 3.0 4MATIC 330CV	1,0164	3.811,49	4.573,78	7.622,97	9.147,57
MERCEDES	GLE 400D 3.0 4MATIC 330CV COUPÉ	1,0858	4.071,62	4.885,94	8.143,23	9.771,88
MERCEDES	GLK 200 CDI 2.2 143CV	0,5857	2.196,54	2.635,85	4.393,08	5.271,70
MERCEDES	GLK 220 CDI 2.2 170CV	0,6090	2.283,66	2.740,39	4.567,32	5.480,79
MERCEDES	GLK 250 2.2 4MATIC 204CV	0,6653	2.495,01	2.994,01	4.990,01	5.988,01
MERCEDES	GLK 350 CDI 3.0 4MATIC 265CV	0,7534	2.825,43	3.390,52	5.650,87	6.781,04
MERCEDES	GLS 350D 3.0 4MATIC 258CV	0,8610	3.228,61	3.874,33	6.457,22	7.748,67
MERCEDES	GLS 350D 4MATIC 285CV	1,0926	4.097,33	4.916,80	8.194,66	9.833,60
MERCEDES	GLS 400D 4MATIC 330CV	1,1299	4.237,03	5.084,43	8.474,05	10.168,86
MERCEDES	ML 250 BLUETEC 2.1 204CV EURO6	0,7331	2.748,99	3.298,79	5.497,99	6.597,59
MERCEDES	ML 350 BLUETEC 3.0 258CV EURO6	0,8324	3.121,41	3.745,70	6.242,83	7.491,39
MERCEDES	S 350D 2021 2.9 286CV	1,1413	4.279,74	5.135,69	8.559,48	10.271,37
MERCEDES	S 350D 2021 2.9 4MATIC 286CV	1,1682	4.380,69	5.256,83	8.761,38	10.513,66
MERCEDES	S 350D 3.0 V6 258CV	0,9007	3.377,81	4.053,37	6.755,62	8.106,75
MERCEDES	S 350D 4MATIC 3.0 286CV	0,9771	3.664,01	4.396,81	7.328,02	8.793,63
MERCEDES	S 400D 2021 2.9 4MATIC 330CV	1,2159	4.559,50	5.471,40	9.119,01	10.942,81
MERCEDES	S 400D 4MATIC 3.0 340CV	1,0136	3.801,09	4.561,30	7.602,17	9.122,61
MERCEDES	SLC 250D 2.1 204CV	0,6023	2.258,80	2.710,56	4.517,61	5.421,13
MERCEDES	V 2.2 CDI 163CV 4MATIC	0,6569	2.463,50	2.956,20	4.927,00	5.912,39
MERCEDES	V 250D 2.2 AUT 190CV	0,6594	2.472,77	2.967,32	4.945,53	5.934,64
MERCEDES	V KLASSE 2.0D 237CV	0,8479	3.179,48	3.815,38	6.358,96	7.630,75
MERCEDES	VITO 2.2 CDI 163CV	0,5678	2.129,40	2.555,28	4.258,80	5.110,57
MINI	MINI COOPER CABRIO 1.5 D 116CV	0,4343	1.628,81	1.954,57	3.257,62	3.909,14
MINI	MINI COOPER CLUBMAN 2.0 D 150CV	0,5359	2.009,80	2.411,76	4.019,61	4.823,53
MINI	MINI COOPER D COUNTRYMAN 2.0 150CV	0,5503	2.063,65	2.476,38	4.127,30	4.952,76
MINI	MINI COOPER D COUNTRYMAN ALL4 2.0 150CV 4X4	0,5891	2.209,04	2.650,85	4.418,08	5.301,70
MINI	MINI COOPER D PACEMAN 1.6 111CV	0,4368	1.637,88	1.965,45	3.275,75	3.930,90
MINI	MINI COOPER D PACEMAN 2.0 AUT 111CV	0,4925	1.846,74	2.216,09	3.693,48	4.432,18
MINI	MINI COOPER SD 2.0 170CV CABRIO	0,4978	1.866,60	2.239,92	3.733,20	4.479,84
MINI	MINI COOPER SD CLUBMAN 2.0 190CV	0,5748	2.155,66	2.586,79	4.311,31	5.173,57
MINI	MINI COOPER SD CLUBMAN 2.0 190CV ALL4	0,6034	2.262,60	2.715,12	4.525,20	5.430,24
MINI	MINI COOPER SD COUNTRYMAN AUT 2.0 190CV	0,6027	2.260,19	2.712,23	4.520,38	5.424,46
MINI	MINI COOPER SD COUNTRYMAN AUT ALL4 190CV 4X4	0,6311	2.366,68	2.840,02	4.733,37	5.680,04
MINI	MINI COOPER SD PACEMAN 2.0 143CV	0,4840	1.815,17	2.178,21	3.630,35	4.356,41
MINI	MINI ONE 1.5D 95CV	0,3827	1.435,26	1.722,31	2.870,51	3.444,62
MINI	MINI ONE CLUBMAN 1.5D 116CV	0,4767	1.787,54	2.145,05	3.575,09	4.290,10
MINI	MINI ONE D COUNTRYMAN 1.5 116CV	0,4968	1.863,13	2.235,76	3.726,27	4.471,52
MINI	NUOVA MINI COOPER D 1.5 116CV MY2014	0,4004	1.501,54	1.801,84	3.003,07	3.603,69
MINI	NUOVA MINI COOPER SD 2.0 170CV MY2014	0,4921	1.845,53	2.214,64	3.691,07	4.429,28
MITSUBISHI	ASX 1.6 DI-D 114CV 2WD	0,4259	1.597,18	1.916,61	3.194,36	3.833,23
MITSUBISHI	ASX 2.2 DI-D 150CV 4WD	0,5399	2.024,72	2.429,67	4.049,45	4.859,34
MITSUBISHI	ECLIPSE CROSS 2.2 D 148CV 4WD	0,5822	2.183,17	2.619,80	4.366,33	5.239,60
MITSUBISHI	OUTLANDER 2.2 4WD DI-D 150CV	0,5512	2.066,97	2.480,36	4.133,93	4.960,72
NISSAN	EVALIA 1.5 D 110CV	0,4349	1.630,70	1.956,84	3.261,40	3.913,68
NISSAN	JUKE 1.5 DCI 110CV	0,3829	1.435,81	1.722,98	2.871,63	3.445,95
NISSAN	MICRA 1.5 DCI 90CV	0,3746	1.404,90	1.685,89	2.809,81	3.371,77
NISSAN	MICRA 2018 1.5 DCI 90CV	0,3717	1.393,73	1.672,48	2.787,46	3.344,96
NISSAN	PULSAR 1.5 DCI 110CV	0,3853	1.444,91	1.733,89	2.889,82	3.467,78
NISSAN	QASHQAI 1.5 DCI 115CV	0,3843	1.441,15	1.729,38	2.882,29	3.458,75
NISSAN	QASHQAI 1.5 DCI 110CV MY2014	0,3924	1.471,67	1.766,00	2.943,33	3.532,00
NISSAN	QASHQAI 1.6 DCI 2WD 131CV MY2014	0,4361	1.635,33	1.962,39	3.270,66	3.924,79
NISSAN	QASHQAI 1.6 DCI 4WD 131CV MY2014	0,4567	1.712,75	2.055,30	3.425,49	4.110,59
NISSAN	QASHQAI 1.7 DCI 150CV	0,4628	1.735,51	2.082,61	3.471,01	4.165,21
NISSAN	QASHQAI 1.7 DCI 150CV 2WD	0,4423	1.658,70	1.990,44	3.317,39	3.980,87
NISSAN	QASHQAI 1.7 DCI 150CV 4WD	0,4531	1.699,10	2.038,91	3.398,19	4.077,83
NISSAN	QASHQAI 1.7 DCI AWD 150CV	0,4832	1.812,18	2.174,61	3.624,36	4.349,23
NISSAN	X-TRAIL 1.6 DCI 130CV 2WD	0,4661	1.747,71	2.097,25	3.495,41	4.194,50
NISSAN	X-TRAIL 1.6 DCI 130CV 4WD	0,4960	1.859,91	2.231,89	3.719,81	4.463,78
NISSAN	X-TRAIL 1.6 DCI 2WD 130CV	0,4655	1.745,64	2.094,77	3.491,28	4.189,53
NISSAN	X-TRAIL 1.6 DCI 4WD 130CV	0,4945	1.854,38	2.225,26	3.708,76	4.450,52
NISSAN	X-TRAIL 1.7 DCI 150CV 2WD	0,4785	1.794,46	2.153,35	3.588,91	4.306,69
NISSAN	X-TRAIL 1.7 DCI 150CV AWD	0,5164	1.936,38	2.323,66	3.872,76	4.647,31
NISSAN	X-TRAIL 2.0 DCI 177CV 2WD	0,5272	1.976,97	2.372,36	3.953,94	4.744,73
NISSAN	X-TRAIL 2.0 DCI 177CV 4WD	0,5315	1.993,13	2.391,76	3.986,27	4.783,52

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
OPEL	ANTARA 2.0 CDTI 170CV 4X2	0,5194	1.947,83	2.337,40	3.895,66	4.674,79
OPEL	ANTARA 2.0 CDTI 170CV 4X4	0,5354	2.007,62	2.409,14	4.015,24	4.818,29
OPEL	ANTARA 2.0 CDTI 170CV AUT 4X2	0,5509	2.066,03	2.479,24	4.132,07	4.958,48
OPEL	ASTRA 1.6 CDTI 95 CV EURO 6	0,3903	1.463,64	1.756,36	2.927,27	3.512,73
OPEL	ASTRA 1.6 CDTI S&S 110 CV EURO 6	0,3945	1.479,43	1.775,31	2.958,86	3.550,63
OPEL	ASTRA 1.6 CDTI S&S 136 CV EURO 6	0,4075	1.528,19	1.833,83	3.056,38	3.667,66
OPEL	ASTRA 1.6 CDTI S&S BITURBO 160CV	0,4339	1.627,12	1.952,54	3.254,23	3.905,08
OPEL	ASTRA 2019 1.5 CDTI 105CV	0,4150	1.556,39	1.867,67	3.112,78	3.735,34
OPEL	ASTRA 2019 1.5 CDTI 122CV	0,4224	1.584,01	1.900,81	3.168,02	3.801,62
OPEL	ASTRA GTC 1.6 CDTI 110CV MY2017	0,4430	1.661,17	1.993,40	3.322,33	3.986,80
OPEL	ASTRA GTC 1.6 CDTI 136CV MY2017	0,4557	1.708,82	2.050,59	3.417,64	4.101,17
OPEL	ASTRA ST 2019 1.5 CDTI 105CV SW	0,4229	1.585,97	1.903,16	3.171,93	3.806,32
OPEL	ASTRA ST 2019 1.5 CDTI 122CV SW	0,4303	1.613,55	1.936,26	3.227,10	3.872,52
OPEL	ASTRA SW 2022 1.5 TURBO D 130CV	0,4604	1.726,33	2.071,60	3.452,67	4.143,20
OPEL	CASCADA 2.0 CDTI 2.0 170CV	0,5333	2.000,04	2.400,05	4.000,09	4.800,11
OPEL	COMBO LIFE 1.5 CDTI 130CV	0,4660	1.747,60	2.097,11	3.495,19	4.194,23
OPEL	CORSA 1.3 CDTI 75CV MY2015	0,3475	1.303,05	1.563,66	2.606,10	3.127,32
OPEL	CORSA 1.3 CDTI 95CV MY2015	0,3505	1.314,22	1.577,07	2.628,45	3.154,14
OPEL	CORSA 2019 1.5 D 102CV	0,3992	1.496,97	1.796,37	2.993,95	3.592,74
OPEL	CROSSLAND X 1.5D 100CV	0,3773	1.414,99	1.697,99	2.829,98	3.395,98
OPEL	CROSSLAND X 1.5D 110CV	0,4385	1.644,54	1.973,44	3.289,07	3.946,89
OPEL	CROSSLAND X 1.5D 120CV	0,4318	1.619,13	1.942,96	3.238,26	3.885,91
OPEL	CROSSLAND X 1.6D 100CV	0,3889	1.458,31	1.749,97	2.916,62	3.499,95
OPEL	CROSSLAND X 1.6D 120CV	0,4049	1.518,50	1.822,20	3.037,01	3.644,41
OPEL	GRANDLAND X 1.6 D 120CV	0,4454	1.670,27	2.004,32	3.340,53	4.008,64
OPEL	GRANDLAND X 2.0 D 177CV	0,5230	1.961,35	2.353,62	3.922,70	4.707,24
OPEL	INSIGNIA 1.6 CDTI 136CV	0,4703	1.763,64	2.116,37	3.527,28	4.232,74
OPEL	INSIGNIA 1.6 ST CDTI 120CV SW	0,4782	1.793,30	2.151,96	3.586,60	4.303,92
OPEL	INSIGNIA 1.6 ST CDTI 136CV SW	0,4786	1.794,71	2.153,65	3.589,42	4.307,30
OPEL	INSIGNIA 2.0 CDTI S&S 170CV	0,5290	1.983,84	2.380,61	3.967,68	4.761,22
OPEL	INSIGNIA 2.0 CDTI S&S 4X4 170CV	0,5605	2.101,73	2.522,07	4.203,46	5.044,15
OPEL	INSIGNIA 2.0 ST CDTI S&S 170CV SW	0,5383	2.018,58	2.422,30	4.037,16	4.844,59
OPEL	INSIGNIA 2.0 ST CDTI S&S 4X4 170CV SW	0,5707	2.140,14	2.568,17	4.280,28	5.136,34
OPEL	INSIGNIA 2019 1.6 CDTI 136CV	0,4826	1.809,57	2.171,48	3.619,14	4.342,96
OPEL	INSIGNIA 2019 2.0 BITURBO CDTI 209CV	0,6396	2.398,59	2.878,31	4.797,18	5.756,61
OPEL	INSIGNIA 2019 2.0 CDTI 170CV	0,5409	2.028,47	2.434,16	4.056,94	4.868,32
OPEL	INSIGNIA 2020 1.5 CDTI 122CV	0,5337	2.001,31	2.401,57	4.002,62	4.803,14
OPEL	INSIGNIA 2020 2.0 CDTI 174CV	0,5750	2.156,35	2.587,62	4.312,70	5.175,24
OPEL	INSIGNIA 2020 2.0 CDTI 174CV AWD	0,6282	2.355,64	2.826,77	4.711,28	5.653,53
OPEL	INSIGNIA ST 1.6 CDTI 110CV SW	0,4729	1.773,42	2.128,10	3.546,84	4.256,21
OPEL	INSIGNIA ST 1.6 CDTI S&S 136CV SW	0,4870	1.826,41	2.191,70	3.652,83	4.383,40
OPEL	INSIGNIA ST 2.0 BITURBO CDTI S&S 209CV SW	0,6262	2.348,43	2.818,12	4.696,87	5.636,24
OPEL	INSIGNIA ST 2.0 CDTI S&S 170CV SW	0,5325	1.996,71	2.396,05	3.993,41	4.792,10
OPEL	INSIGNIA TOURER 2019 1.6 CDTI 136CV SW	0,4884	1.831,33	2.197,60	3.662,66	4.395,19
OPEL	INSIGNIA TOURER 2019 2.0 BITURBO CDTI 209CV SW	0,6415	2.405,66	2.886,79	4.811,32	5.773,59
OPEL	INSIGNIA TOURER 2019 2.0 CDTI 170CV AWD SW	0,5927	2.222,56	2.667,07	4.445,11	5.334,14
OPEL	INSIGNIA TOURER 2019 2.0 CDTI 170CV SW	0,5512	2.067,03	2.480,43	4.134,05	4.960,86
OPEL	MERIVA 1.6 CDTI S&S 95CV	0,4000	1.499,84	1.799,81	2.999,68	3.599,62
OPEL	MOKKA 1.6 CDTI 110CV 4X2	0,4319	1.619,75	1.943,70	3.239,50	3.887,40
OPEL	MOKKA 1.6 CDTI ECOTEC 136CV 4X2	0,4379	1.642,10	1.970,52	3.284,21	3.941,05
OPEL	MOKKA 1.6 CDTI ECOTEC 136CV 4X4	0,4555	1.708,20	2.049,85	3.416,41	4.099,69
OPEL	MOKKA 2020 1.5D 110CV	0,4505	1.689,41	2.027,29	3.378,82	4.054,59
OPEL	MOKKAX 1.6 CDTI 110CV 4X2	0,3985	1.494,27	1.793,12	2.988,53	3.586,24
OPEL	MOKKAX 1.6 CDTI 136CV 4X2	0,4287	1.607,52	1.929,02	3.215,04	3.858,05
OPEL	MOKKAX 1.6 CDTI 136CV 4X4	0,4473	1.677,29	2.012,75	3.354,59	4.025,50
OPEL	NUOVA ASTRA ST 1.6 CDTI 110CV SW	0,4099	1.537,01	1.844,42	3.074,03	3.688,83
OPEL	NUOVA ASTRA ST 1.6 CDTI 136CV SW	0,4247	1.592,68	1.911,22	3.185,36	3.822,43
OPEL	VIVARO 1.6 CDTI 125CV COMBO	0,5368	2.012,83	2.415,39	4.025,66	4.830,79
OPEL	ZAFIRA 1.6 CDTI 120CV MY2017	0,4671	1.751,67	2.102,00	3.503,34	4.204,01
OPEL	ZAFIRA 1.6 CDTI 134CV MY2017	0,4652	1.744,43	2.093,32	3.488,86	4.186,63
OPEL	ZAFIRA 2.0 CDTI 130CV MY2017	0,5221	1.958,02	2.349,62	3.916,03	4.699,24
OPEL	ZAFIRA 2.0 CDTI 170CV MY2017	0,5088	1.908,01	2.289,61	3.816,02	4.579,22
OPEL	ZAFIRA LIFE 1.5D 120CV	0,5257	1.971,31	2.365,57	3.942,62	4.731,14
PEUGEOT	2008 1.5 BLUEHDI 100CV	0,3879	1.454,69	1.745,62	2.909,37	3.491,25
PEUGEOT	2008 1.6 BLUEHDI 100CV	0,3862	1.448,36	1.738,03	2.896,72	3.476,07
PEUGEOT	2008 1.6 BLUEHDI 120CV	0,4059	1.522,19	1.826,63	3.044,38	3.653,26
PEUGEOT	2008 1.6 BLUEHDI 75CV	0,3683	1.380,94	1.657,13	2.761,89	3.314,27
PEUGEOT	2008 2020 1.5 BLUEHDI 100 100CV	0,3945	1.479,22	1.775,07	2.958,45	3.550,13
PEUGEOT	2008 2020 1.5 BLUEHDI 110 110CV	0,4357	1.633,93	1.960,71	3.267,86	3.921,43
PEUGEOT	2008 2020 1.5 BLUEHDI 130 130CV AUT	0,4891	1.834,20	2.201,04	3.668,41	4.402,09
PEUGEOT	208 1.6 BLUEHDI 100 CV S&S	0,3711	1.391,54	1.669,84	2.783,07	3.339,69
PEUGEOT	208 1.6 BLUEHDI 120CV	0,3939	1.477,11	1.772,54	2.954,23	3.545,08

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

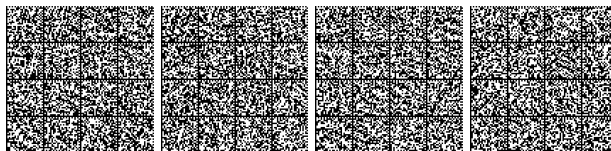
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
PEUGEOT	208 1.6 BLUEHDI 75 CV	0,3499	1.312,00	1.574,40	2.624,00	3.148,80
PEUGEOT	208 2019 1.5 BLUEHDI 100CV	0,3910	1.466,39	1.759,67	2.932,78	3.519,34
PEUGEOT	3008 1.5 BLUEHDI 130CV	0,4475	1.678,00	2.013,61	3.356,01	4.027,21
PEUGEOT	3008 1.5 BLUEHDI S&S 131CV	0,5106	1.914,83	2.297,80	3.829,66	4.595,59
PEUGEOT	3008 1.6 BLUEHDI 120CV MY2016	0,4522	1.695,73	2.034,88	3.391,46	4.069,75
PEUGEOT	3008 2.0 BLUEHDI 180CV	0,5570	2.088,88	2.506,65	4.177,75	5.013,30
PEUGEOT	3008 2.0 BLUEHDI 150CV MY2016	0,4820	1.807,63	2.169,16	3.615,26	4.338,32
PEUGEOT	3008 2.0 BLUEHDI 180CV MY2016	0,5429	2.035,70	2.442,84	4.071,41	4.885,69
PEUGEOT	308 1.5 BLUEHDI 130CV	0,4098	1.536,90	1.844,28	3.073,80	3.688,56
PEUGEOT	308 1.5 BLUEHDI 130CV SW	0,4152	1.556,88	1.868,26	3.113,76	3.736,51
PEUGEOT	308 1.6 BLUEHDI 100CV	0,3864	1.449,03	1.738,84	2.898,06	3.477,67
PEUGEOT	308 1.6 BLUEHDI 100CV SW	0,3912	1.467,07	1.760,49	2.934,15	3.520,98
PEUGEOT	308 1.6 BLUEHDI 120CV EURO 6	0,3962	1.485,76	1.782,92	2.971,53	3.565,83
PEUGEOT	308 1.6 BLUEHDI 120CV SW EURO 6	0,4030	1.511,16	1.813,39	3.022,31	3.626,77
PEUGEOT	308 2.0 BLUEHDI 150CV	0,4610	1.728,57	2.074,28	3.457,13	4.148,56
PEUGEOT	308 2.0 BLUEHDI 177CV	0,4900	1.837,55	2.205,06	3.675,10	4.410,12
PEUGEOT	308 2.0 BLUEHDI 177CV SW	0,4968	1.863,07	2.235,69	3.726,15	4.471,37
PEUGEOT	308 2.0 BLUEHDI 150CV SW	0,4658	1.746,61	2.095,93	3.493,22	4.191,87
PEUGEOT	5008 1.5 BLUEHDI 130CV MY2017	0,4743	1.778,80	2.134,56	3.557,60	4.269,12
PEUGEOT	5008 1.6 BLUEHDI 120CV MOD 2017	0,4485	1.681,73	2.018,07	3.363,45	4.036,15
PEUGEOT	5008 2.0 BLUEHDI 177CV	0,6223	2.333,72	2.800,47	4.667,44	5.600,93
PEUGEOT	5008 2.0 BLUEHDI 150CV MOD 2017	0,5237	1.963,90	2.356,68	3.927,80	4.713,36
PEUGEOT	5008 2.0 BLUEHDI 180CV MOD 2017	0,5595	2.097,95	2.517,54	4.195,91	5.035,09
PEUGEOT	508 1.6 BLUEHDI 120CV	0,4672	1.752,02	2.102,43	3.504,04	4.204,85
PEUGEOT	508 2.0 BLUEHDI 150CV	0,4952	1.857,05	2.228,46	3.714,10	4.456,92
PEUGEOT	508 2.0 BLUEHDI 177CV MY2018	0,5954	2.232,66	2.679,19	4.465,31	5.358,37
PEUGEOT	508 2.0 BLUEHDI 180CV	0,5283	1.981,22	2.377,47	3.962,44	4.754,93
PEUGEOT	508 2.0 BLUEHDI S&S 177CV	0,5509	2.066,03	2.479,24	4.132,06	4.958,47
PEUGEOT	508 BLUEHDI 2.0 163CV	0,5317	1.993,71	2.392,45	3.987,41	4.784,89
PEUGEOT	508 STATION 2.0 BLUEHDI S&S 163CV	0,5348	2.005,58	2.406,70	4.011,17	4.813,40
PEUGEOT	508 STATION 2.0 BLUEHDI S&S 177CV	0,5691	2.134,06	2.560,87	4.268,11	5.121,73
PEUGEOT	508 SW 1.6 BLUEHDI 120CV EURO 6	0,4704	1.764,05	2.116,86	3.528,10	4.233,72
PEUGEOT	508 SW 2.0 BLUEHDI 150CV EURO 6	0,5220	1.957,33	2.348,80	3.914,67	4.697,60
PEUGEOT	508 SW 2.0 BLUEHDI 180CV EURO 6	0,5618	2.106,93	2.528,31	4.213,85	5.056,62
PEUGEOT	EXPERT TRAVELLER 1.5 BLUEHDI 120CV	0,5687	2.132,58	2.559,10	4.265,17	5.118,20
PEUGEOT	EXPERT TRAVELLER 2.0 HDI 177CV	0,5846	2.192,13	2.630,56	4.384,26	5.261,12
PEUGEOT	PARTNER TEPEE 1.6 75CV	0,3919	1.469,58	1.763,50	2.939,16	3.527,00
PEUGEOT	RIFTER STD GTLINE 1.5 130CV	0,4525	1.696,73	2.036,08	3.393,47	4.072,16
PORSCHE	MACAN 3.0 S 250CV	0,8210	3.078,58	3.694,30	6.157,17	7.388,60
PORSCHE	PANAMERA 4.0 4S DIESEL 422CV	1,1579	4.342,30	5.210,76	8.684,59	10.421,51
RENAULT	CAPTUR 1.5 DCI 90CV	0,3778	1.416,60	1.699,92	2.833,20	3.399,84
RENAULT	CAPTUR 1.5 DCI 8V 110CV	0,3875	1.453,28	1.743,94	2.906,56	3.487,88
RENAULT	CAPTUR 1.5 DCI 8V 90CV	0,3669	1.375,69	1.650,83	2.751,39	3.301,67
RENAULT	CAPTUR 2020 1.5 BLUE DCI 115CV	0,3866	1.449,74	1.739,68	2.899,47	3.479,36
RENAULT	CAPTUR 2020 1.5 BLUE DCI 115CV AUT	0,3992	1.496,89	1.796,27	2.993,78	3.592,53
RENAULT	CAPTUR 2020 1.5 BLUE DCI 95CV	0,3716	1.393,39	1.672,07	2.786,79	3.344,15
RENAULT	CLIO 1.5 BLUEDCI 100CV	0,3907	1.465,29	1.758,35	2.930,59	3.516,71
RENAULT	CLIO 1.5 DCI 75CV	0,3461	1.297,76	1.557,31	2.595,52	3.114,62
RENAULT	CLIO 1.5 DCI 90CV	0,3461	1.297,76	1.557,31	2.595,52	3.114,62
RENAULT	CLIO 1.5 DCI 75CV 5P	0,3465	1.299,23	1.559,08	2.598,46	3.118,15
RENAULT	CLIO 1.5 DCI 8V 110CV	0,3652	1.369,37	1.643,24	2.738,74	3.286,49
RENAULT	CLIO 1.5 DCI 90CV 5P	0,3542	1.328,36	1.594,04	2.656,73	3.188,07
RENAULT	CLIO 2019 1.5 BLUE DCI 115CV	0,3698	1.386,78	1.664,13	2.773,56	3.328,27
RENAULT	CLIO 2019 1.5 BLUE DCI 85CV	0,3613	1.354,76	1.625,71	2.709,51	3.251,41
RENAULT	CLIO SPORTER 1.5 DCI 75CV SW	0,3575	1.340,63	1.608,75	2.681,25	3.217,50
RENAULT	CLIO SPORTER 1.5 DCI 90CV SW	0,3664	1.373,96	1.648,76	2.747,93	3.297,51
RENAULT	ESCAPE 1.6 DCI 160CV	0,5189	1.945,74	2.334,89	3.891,48	4.669,77
RENAULT	ESPACE 1.6 DCI 130CV	0,4828	1.810,55	2.172,66	3.621,09	4.345,31
RENAULT	ESPACE 2.0 BLUE DCI 160CV	0,6412	2.404,40	2.885,28	4.808,80	5.770,56
RENAULT	ESPACE 2.0 BLUE DCI 190CV	0,6641	2.490,28	2.988,33	4.980,56	5.976,67
RENAULT	ESPACE 2.0 BLUE DCI 200CV	0,5836	2.188,39	2.626,07	4.376,78	5.252,14
RENAULT	GRAND SCENIC 1.5 DCI 110CV	0,4323	1.621,09	1.945,31	3.242,18	3.890,62
RENAULT	GRAND SCENIC 1.6 DCI 130CV	0,4745	1.779,42	2.135,31	3.558,84	4.270,61
RENAULT	GRAND SCENIC 1.8 BLUE DCI 120CV	0,4641	1.740,55	2.088,66	3.481,10	4.177,32
RENAULT	GRAND SCENIC 1.8 BLUE DCI 150CV	0,4885	1.831,69	2.198,03	3.663,39	4.396,07
RENAULT	KADJAR 1.5 BLUE DCI 116CV	0,4078	1.529,41	1.835,29	3.058,82	3.670,58
RENAULT	KADJAR 1.5 DCI 110CV	0,3888	1.458,09	1.749,71	2.916,18	3.499,42
RENAULT	KADJAR 1.6 DCI 130CV	0,4433	1.662,30	1.994,76	3.324,59	3.989,51
RENAULT	KADJAR 1.6 DCI 4X4 130CV	0,4638	1.739,29	2.087,15	3.478,58	4.174,30
RENAULT	KADJAR 1.7 BLUE DCI 150CV AWD	0,5076	1.903,60	2.284,32	3.807,20	4.568,64
RENAULT	KADJAR 2022 1.5 BLUE DCI 116CV	0,4990	1.871,24	2.245,49	3.742,48	4.490,97
RENAULT	KANGOO 2021 1.5 BLUE DCI 75CV	0,4545	1.704,24	2.045,09	3.408,49	4.090,19

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

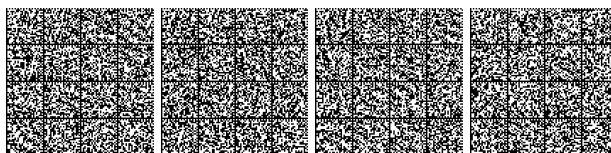
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
RENAULT	KOLEOS 1.6 DCI 130CV	0,4712	1.767,14	2.120,57	3.534,28	4.241,14
RENAULT	KOLEOS 2.0 DCI 177CV 2X4	0,5401	2.025,39	2.430,46	4.050,77	4.860,93
RENAULT	KOLEOS 2.0 DCI 177CV 4X4	0,5602	2.100,88	2.521,05	4.201,75	5.042,11
RENAULT	KOLEOS 2020 1.7 BLUE DCI 150CV 2X4	0,5153	1.932,41	2.318,89	3.864,81	4.637,77
RENAULT	KOLEOS 2020 2.0 BLUE DCI 190CV 2X4	0,5682	2.130,90	2.557,08	4.261,81	5.114,17
RENAULT	KOLEOS 2020 2.0 BLUE DCI 190CV 4X4	0,5826	2.184,93	2.621,91	4.369,86	5.243,83
RENAULT	MEGANE 1.5 BLUE DCI 115CV	0,3941	1.477,70	1.773,24	2.955,40	3.546,48
RENAULT	MEGANE 1.5 BLUE DCI 95CV	0,3791	1.421,81	1.706,17	2.843,62	3.412,34
RENAULT	MEGANE 1.5 DCI 110CV MY2016	0,3901	1.462,77	1.755,32	2.925,54	3.510,64
RENAULT	MEGANE 1.5 DCI 90CV MY2016	0,3711	1.391,56	1.669,88	2.783,13	3.339,75
RENAULT	MEGANE 1.6 DCI 130CV MY2016	0,4213	1.579,94	1.895,93	3.159,89	3.791,87
RENAULT	MEGANE 1.6 DCI 160CV MY2016	0,4760	1.784,83	2.141,79	3.569,65	4.283,58
RENAULT	MEGANE 2020 1.5 BLUEDCI 115CV	0,4555	1.708,04	2.049,65	3.416,08	4.099,30
RENAULT	MEGANE SPORTER 1.5 BLUE DCI 115CV	0,3999	1.499,64	1.799,57	2.999,29	3.599,15
RENAULT	MEGANE SPORTER 1.5 BLUE DCI 95CV	0,4032	1.512,00	1.814,40	3.024,01	3.628,81
RENAULT	MEGANE SPORTER 1.5 DCI 110CV SW	0,4044	1.516,49	1.819,78	3.032,97	3.639,57
RENAULT	MEGANE SPORTER 1.5 DCI 90CV SW	0,3854	1.445,28	1.734,34	2.890,56	3.468,68
RENAULT	MEGANE SPORTER 1.6 DCI 130CV SW	0,4350	1.631,17	1.957,40	3.262,33	3.914,80
RENAULT	MEGANE SPORTER 1.6 DCI 165CV SW	0,4930	1.848,77	2.218,53	3.697,55	4.437,06
RENAULT	MEGANE SPORTER 2020 1.5 BLUEDCI 115CV	0,4657	1.746,36	2.095,64	3.492,73	4.191,27
RENAULT	SCENIC 1.8 BLUEDCI 120CV	0,4593	1.722,37	2.066,85	3.444,74	4.133,69
RENAULT	SCENIC 1.8 BLUEDCI 150CV	0,4782	1.793,39	2.152,06	3.586,77	4.304,13
RENAULT	SCENIC ENERGY 1.5 DCI 110CV	0,4194	1.572,84	1.887,41	3.145,68	3.774,82
RENAULT	SCENIC ENERGY 1.5 DCI 95CV	0,4046	1.517,40	1.820,88	3.034,80	3.641,76
RENAULT	SCENIC ENERGY 1.6 DCI 130CV	0,4566	1.712,19	2.054,63	3.424,38	4.109,25
RENAULT	SCENIC ENERGY 1.6 DCI 160CV	0,4674	1.752,84	2.103,41	3.505,68	4.206,81
RENAULT	TALISMAN 1.5 DCI 8V 110CV	0,4533	1.699,72	2.039,67	3.399,45	4.079,34
RENAULT	TALISMAN 1.6 DCI 130CV	0,4701	1.762,72	2.115,27	3.525,44	4.230,53
RENAULT	TALISMAN 1.6 DCI 160CV	0,5148	1.930,56	2.316,68	3.861,13	4.633,35
RENAULT	TALISMAN 1.8 BLUEDCI 150CV	0,5343	2.003,79	2.404,55	4.007,58	4.809,10
RENAULT	TALISMAN SPORTER 1.5 DCI 110CV	0,4513	1.692,20	2.030,64	3.384,40	4.061,28
RENAULT	TALISMAN SPORTER 1.6 DCI 130CV	0,4683	1.756,16	2.107,39	3.512,32	4.214,79
RENAULT	TALISMAN SPORTER 1.6 DCI 160CV	0,5111	1.916,66	2.299,99	3.833,32	4.599,99
RENAULT	TALISMAN SPORTER 1.8 BLUEDCI 150CV	0,5397	2.023,84	2.428,61	4.047,68	4.857,21
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI 160CV	0,5678	2.129,17	2.555,01	4.258,35	5.110,02
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI 190CV	0,6021	2.257,71	2.709,26	4.515,43	5.418,51
RENAULT	TRAFIC 1.6 CDI 125 CV EURO 6	0,4920	1.844,94	2.213,92	3.689,87	4.427,84
SEAT	ALHAMBRA 2.0 TDI 115CV	0,5251	1.969,05	2.362,86	3.938,11	4.725,73
SEAT	ALHAMBRA 2.0 TDI 150CV	0,5383	2.018,48	2.422,17	4.036,96	4.844,35
SEAT	ALHAMBRA 2.0 TDI 184CV	0,5761	2.160,29	2.592,35	4.320,58	5.184,69
SEAT	ALHAMBRA 2.0 TDI DSG 150CV	0,5853	2.194,96	2.633,95	4.389,92	5.267,91
SEAT	ALHAMBRA 2.0 TDI DSG 177CV	0,6025	2.259,43	2.711,32	4.518,87	5.422,64
SEAT	ARONA 1.6 TDI 115CV	0,4209	1.578,40	1.894,08	3.156,81	3.788,17
SEAT	ARONA 1.6 TDI 95CV	0,4127	1.547,46	1.856,95	3.094,92	3.713,90
SEAT	ARONA 2020 1.6 TDI 95CV	0,3981	1.492,79	1.791,34	2.985,57	3.582,69
SEAT	ATECA 1.6 TDI 115CV	0,4529	1.698,50	2.038,20	3.396,99	4.076,39
SEAT	ATECA 1.6 TDI 116CV	0,4476	1.678,51	2.014,21	3.357,01	4.028,42
SEAT	ATECA 2.0 TDI 115CV	0,5145	1.929,25	2.315,09	3.858,49	4.630,19
SEAT	ATECA 2.0 TDI 150CV	0,4688	1.757,99	2.109,59	3.515,98	4.219,17
SEAT	ATECA 2.0 TDI 4DRIVE 150CV	0,5362	2.010,94	2.413,12	4.021,87	4.826,25
SEAT	ATECA 2.0 TDI 4DRIVE 190CV	0,5432	2.036,93	2.444,32	4.073,86	4.888,64
SEAT	ATECA 2.0 TDI 4X4 150CV	0,5817	2.181,50	2.617,80	4.363,01	5.235,61
SEAT	IBIZA 1.6 TDI 115CV MY2017	0,3970	1.488,90	1.786,68	2.977,79	3.573,35
SEAT	IBIZA 1.6 TDI 80CV MY2017	0,3773	1.414,85	1.697,82	2.829,70	3.395,64
SEAT	IBIZA 1.6 TDI 95CV MY2017	0,3890	1.458,75	1.750,50	2.917,50	3.500,99
SEAT	IBIZA 2020 1.6 TDI 95CV	0,3833	1.437,22	1.724,66	2.874,44	3.449,32
SEAT	LEON 1.6 TDI 110CV	0,4156	1.558,35	1.870,02	3.116,70	3.740,04
SEAT	LEON 1.6 TDI 115CV	0,4164	1.561,31	1.873,58	3.122,63	3.747,16
SEAT	LEON 1.6 TDI 90CV	0,4105	1.539,40	1.847,27	3.078,79	3.694,55
SEAT	LEON 2.0 TDI 150CV	0,4575	1.715,52	2.058,62	3.431,04	4.117,25
SEAT	LEON 2.0 TDI 184CV	0,4692	1.759,68	2.111,62	3.519,37	4.223,24
SEAT	LEON 2020 2.0 TDI 115CV	0,4709	1.765,73	2.118,87	3.531,46	4.237,75
SEAT	LEON SPORTSTOURER 2020 2.0 TDI FR 115CV SW	0,4901	1.837,87	2.205,44	3.675,74	4.410,89
SEAT	LEON ST 1.6 TDI 115CV SW	0,4204	1.576,46	1.891,76	3.152,93	3.783,51
SEAT	LEON ST 1.6 TDI 90CV SW MY2014	0,4208	1.578,03	1.893,63	3.156,06	3.787,27
SEAT	LEON ST 2.0 TDI 150CV SW MY2014	0,4828	1.810,38	2.172,45	3.620,75	4.344,91
SEAT	LEON ST 2.0 TDI 184CV SW MY2014	0,5001	1.875,20	2.250,24	3.750,40	4.500,48
SEAT	TARRACO 2019 2.0 TDI 150CV 4X4	0,5643	2.116,04	2.539,25	4.232,09	5.078,50
SEAT	TARRACO 2019 2.0 TDI 190CV 4X4	0,6036	2.263,37	2.716,05	4.526,75	5.432,10
SKODA	FABIA 1.4 TDI 75CV	0,3451	1.294,13	1.552,96	2.588,26	3.105,92
SKODA	FABIA 1.4 TDI 90CV .	0,3606	1.352,35	1.622,83	2.704,71	3.245,65
SKODA	FABIA WAGON 1.4 TDI 105CV	0,3845	1.441,78	1.730,13	2.883,56	3.460,27

FRINGE BENEFIT 2025

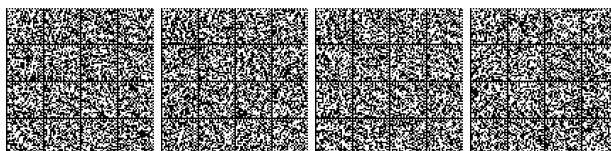
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SKODA	FABIA WAGON 1.4 TDI 75CV	0,3498	1.311,77	1.574,13	2.623,54	3.148,25
SKODA	FABIA WAGON 1.4 TDI 90CV	0,3630	1.361,19	1.633,42	2.722,37	3.266,85
SKODA	KAMIQ 1.6 TDI 115CV	0,4322	1.620,92	1.945,11	3.241,84	3.890,21
SKODA	KAROK 1.6 TDI 115CV	0,4548	1.705,53	2.046,64	3.411,06	4.093,27
SKODA	KAROK 2.0 TDI 4X4 150CV	0,4948	1.855,46	2.226,55	3.710,92	4.453,11
SKODA	KAROK 2.0 TDI 4X4 190CV	0,5439	2.039,53	2.447,43	4.079,05	4.894,86
SKODA	KAROK 2020 1.6 TDI SCR 116CV	0,4411	1.653,98	1.984,78	3.307,96	3.969,55
SKODA	KAROQ 2.0 TDI 2X4 150CV	0,5358	2.009,43	2.411,31	4.018,85	4.822,63
SKODA	KODIAQ 2.0 RS BIT D 240CV 4X4	0,6475	2.427,97	2.913,56	4.855,93	5.827,12
SKODA	KODIAQ 2.0 TDI 150CV 2X4	0,5858	2.196,62	2.635,94	4.393,24	5.271,89
SKODA	KODIAQ 2.0 TDI 150CV 4X4	0,6254	2.345,22	2.814,26	4.690,44	5.628,53
SKODA	KODIAQ 2.0 TDI 190CV 4X4	0,5788	2.170,54	2.604,65	4.341,08	5.209,29
SKODA	KODIAQ 2.0 TDI 200CV 4WD	0,6605	2.476,97	2.972,36	4.953,93	5.944,72
SKODA	OCTAVIA 1.6 TDI 115CV	0,4248	1.592,93	1.911,52	3.185,86	3.823,03
SKODA	OCTAVIA 1.6 TDI 90CV	0,4034	1.512,68	1.815,22	3.025,36	3.630,43
SKODA	OCTAVIA 1.6 TDI CR 110CV	0,4178	1.566,75	1.880,10	3.133,51	3.760,21
SKODA	OCTAVIA 2.0 TDI 150CV	0,4547	1.705,04	2.046,05	3.410,08	4.092,09
SKODA	OCTAVIA 2.0 TDI 184CV	0,5214	1.955,38	2.346,45	3.910,76	4.692,91
SKODA	OCTAVIA 2020 2.0 TDI 116CV	0,4986	1.869,88	2.243,86	3.739,77	4.487,72
SKODA	OCTAVIA 2020 2.0 TDI 200CV	0,6255	2.345,74	2.814,88	4.691,47	5.629,76
SKODA	OCTAVIA WAGON 1.6 TDI 115CV SW	0,4321	1.620,40	1.944,48	3.240,81	3.888,97
SKODA	OCTAVIA WAGON 1.6 TDI 90CV SW	0,4090	1.533,73	1.840,48	3.067,47	3.680,96
SKODA	OCTAVIA WAGON 2.0 TDI 150CV SW	0,4603	1.726,25	2.071,50	3.452,50	4.143,00
SKODA	OCTAVIA WAGON 2.0 TDI 184CV SW	0,5271	1.976,59	2.371,91	3.953,18	4.743,81
SKODA	OCTAVIA WAGON 2.0 TDI 4X4 150CV SW	0,4872	1.826,87	2.192,25	3.653,75	4.384,49
SKODA	OCTAVIA WAGON 2.0 TDI 4X4 184CV SW	0,5325	1.996,79	2.396,15	3.993,58	4.792,30
SKODA	OCTAVIA WAGON 2.0 TDI RS 184CV SW	0,5159	1.934,52	2.321,42	3.869,04	4.642,85
SKODA	OCTAVIA WAGON 2020 2.0 RS TDI 4X4 200CV	0,6299	2.362,12	2.834,54	4.724,23	5.669,08
SKODA	OCTAVIA WAGON 2020 2.0 TDI 116CV	0,5057	1.896,41	2.275,69	3.792,82	4.551,39
SKODA	OCTAVIA WAGON 2020 2.0 TDI 200CV	0,6326	2.372,26	2.846,71	4.744,52	5.693,42
SKODA	OCTAVIA WAGON 2020 2.0 TDI 4X4 150CV	0,5540	2.077,62	2.493,15	4.155,25	4.986,30
SKODA	RAPID 1.4 TDI CR 90CV	0,3873	1.452,32	1.742,78	2.904,63	3.485,56
SKODA	RAPID 1.6 TDI CR 115CV	0,4156	1.558,68	1.870,42	3.117,37	3.740,84
SKODA	SCALA 2019 1.6 TDI 115CV	0,4147	1.555,00	1.866,00	3.109,99	3.731,99
SKODA	SUPERB 1.6 TDI SCR 120CV	0,5146	1.929,75	2.315,70	3.859,51	4.631,41
SKODA	SUPERB 2.0 TDI 150CV	0,5042	1.890,60	2.268,73	3.781,21	4.537,45
SKODA	SUPERB 2.0 TDI 190CV	0,5480	2.054,90	2.465,89	4.109,81	4.931,77
SKODA	SUPERB 2.0 TDI 190CV 4X4	0,5739	2.152,11	2.582,53	4.304,22	5.165,06
SKODA	SUPERB 2.0 TDI EVO 200CV 2X4	0,6349	2.380,70	2.856,84	4.761,39	5.713,67
SKODA	SUPERB 2.0 TDI EVO 200CV 4X4	0,6491	2.433,97	2.920,76	4.867,94	5.841,52
SKODA	SUPERB 2.0 TDI SCR 150CV	0,5892	2.209,63	2.651,55	4.419,25	5.303,10
SKODA	SUPERB 2020 2.0 TDI 122CV	0,5166	1.937,22	2.324,67	3.874,44	4.649,33
SKODA	SUPERB WAGON 1.6 TDI 120CV	0,4989	1.871,03	2.245,23	3.742,05	4.490,46
SKODA	SUPERB WAGON 2.0 TDI DSG 150CV	0,6208	2.328,02	2.793,63	4.656,04	5.587,25
SKODA	SUPERB WAGON 2.0 TDI DSG 190CV	0,5595	2.098,00	2.517,60	4.196,00	5.035,20
SKODA	SUPERB WAGON 2.0 TDI DSG 4X4 190CV	0,5819	2.182,27	2.618,72	4.364,54	5.237,45
SKODA	SUPERB WAGON 2.0 TDI EVO 200CV 2X4	0,6341	2.377,96	2.853,55	4.755,92	5.707,10
SKODA	SUPERB WAGON 2.0 TDI EVO 200CV 4X4	0,6552	2.456,87	2.948,25	4.913,75	5.896,50
SKODA	SUPERB WAGON 2.0 TDI SCR 150CV	0,5295	1.985,44	2.382,53	3.970,88	4.765,06
SKODA	SUPERB WAGON 2020 2.0 TDI 122CV	0,5246	1.967,10	2.360,52	3.934,19	4.721,03
SKODA	YETI 2.0 TDI 110CV	0,4440	1.665,05	1.998,06	3.330,11	3.996,13
SKODA	YETI 2.0 TDI 110CV 4X4	0,4716	1.768,36	2.122,03	3.536,72	4.244,07
SSANGYONG	KORANDO 2.2 E-XDI 178CV 2WD	0,4765	1.786,82	2.144,18	3.573,64	4.288,36
SSANGYONG	KORANDO 2.2 E-XDI 178CV 4WD	0,4989	1.870,98	2.245,17	3.741,96	4.490,35
SSANGYONG	KORANDO 2019 1.6D AWD 136CV	0,5398	2.024,40	2.429,28	4.048,80	4.858,56
SSANGYONG	REXTON 2.2D 181CV 2WD	0,6160	2.310,10	2.772,12	4.620,21	5.544,25
SSANGYONG	REXTON 2.2D 181CV 4WD	0,6336	2.376,04	2.851,25	4.752,09	5.702,50
SSANGYONG	RODIUS 2.2D 178CV 2WD	0,5570	2.088,62	2.506,35	4.177,24	5.012,69
SSANGYONG	RODIUS 2.2D 178CV 4WD	0,5938	2.226,58	2.671,90	4.453,17	5.343,80
SSANGYONG	TIVOLI 1.6D 115CV	0,3891	1.459,30	1.751,16	2.918,60	3.502,32
SSANGYONG	TIVOLI 2020 1.6D 136CV	0,4388	1.645,49	1.974,59	3.290,99	3.949,19
SSANGYONG	XLV 1.6D 115CV	0,4358	1.634,13	1.960,95	3.268,25	3.921,91
SUBARU	FORESTER 2.0D 147CV	0,5332	1.999,51	2.399,41	3.999,01	4.798,81
SUBARU	OUTBACK 2.0 D LINEARTRONIC 150CV	0,5709	2.140,94	2.569,13	4.281,89	5.138,26
SUBARU	XV 2.0D 147CV	0,4991	1.871,63	2.245,96	3.743,26	4.491,92
SUZUKI	S-CROSS 1.6 120CV	0,4069	1.525,87	1.831,05	3.051,74	3.662,09
SUZUKI	S-CROSS 1.6 120CV 4WD	0,4236	1.588,34	1.906,01	3.176,68	3.812,01
SUZUKI	VITARA 1.6 DDIS 120CV	0,4043	1.516,19	1.819,43	3.032,38	3.638,86
SUZUKI	VITARA 1.6 DDIS 120CV 4WD	0,4226	1.584,81	1.901,77	3.169,61	3.803,54
TOYOTA	AURIS 1.4D 4D 90CV	0,3856	1.446,01	1.735,21	2.892,02	3.470,42
TOYOTA	AURIS 1.6D 4D 112CV	0,4213	1.579,71	1.895,65	3.159,42	3.791,31
TOYOTA	LAND CRUISER 2.8 D4-D 177CV	0,6931	2.599,09	3.118,91	5.198,18	6.237,82

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
TOYOTA	LAND CRUISER 2.8 D4-D 177CV LOUNGE	0,7606	2.852,44	3.422,92	5.704,87	6.845,85
TOYOTA	PROACE 2.0D 177CV 9 POSTI	0,5545	2.079,41	2.495,30	4.158,83	4.990,59
TOYOTA	PROACE VERSO 1.5D 120CV 9 POSTI	0,5324	1.996,58	2.395,90	3.993,16	4.791,79
TOYOTA	RAV4 2.0 D-4D 143CV 2WD	0,4835	1.813,00	2.175,60	3.625,99	4.351,19
TOYOTA	VERSO 1.6 D-4D 110CV	0,4364	1.636,54	1.963,85	3.273,08	3.927,69
TOYOTA	YARIS 1.4 D-4D 90CV MY2014	0,3438	1.289,25	1.547,10	2.578,50	3.094,20
VOLKSWAGEN	AMAROK 3.0 204CV	0,6477	2.428,79	2.914,55	4.857,58	5.829,09
VOLKSWAGEN	ARTEON 2.0 BITDI 4MOTION 240CV 4WD	0,6856	2.570,99	3.085,18	5.141,97	6.170,37
VOLKSWAGEN	ARTEON 2.0 BI-TDI 4MOTION 240CV	0,7007	2.627,60	3.153,11	5.255,19	6.306,23
VOLKSWAGEN	ARTEON 2.0 TDI 150CV	0,6010	2.253,58	2.704,29	4.507,16	5.408,59
VOLKSWAGEN	ARTEON 2.0 TDI 190CV	0,6354	2.382,75	2.859,30	4.765,51	5.718,61
VOLKSWAGEN	ARTEON 2.0 TDI 4MOTION 190CV 4WD	0,6511	2.441,60	2.929,92	4.883,19	5.859,83
VOLKSWAGEN	CARAVELLE 2.0 TDI 204CV	0,6092	2.284,33	2.741,20	4.568,67	5.482,40
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI 115CV	0,4381	1.642,98	1.971,58	3.285,96	3.943,15
VOLKSWAGEN	GOLF SPORTSVAN 2.0 TDI 150CV	0,5117	1.919,05	2.302,86	3.838,10	4.605,71
VOLKSWAGEN	GOLF VII 1.6 TDI 110CV 4MOTION	0,4636	1.738,41	2.086,09	3.476,81	4.172,17
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT 90CV	0,4191	1.571,63	1.885,96	3.143,27	3.771,92
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT. TECH 115CV	0,4420	1.657,48	1.988,98	3.314,96	3.977,95
VOLKSWAGEN	GOLF VII 2.0 GTD BLUEMOT. TECH 184CV	0,5363	2.011,11	2.413,33	4.022,22	4.826,66
VOLKSWAGEN	GOLF VII 2.0 TDI BLUE MOTION 150CV	0,4758	1.784,23	2.141,08	3.568,47	4.282,16
VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI 115CV	0,4321	1.620,27	1.944,33	3.240,55	3.888,66
VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI TREND 90CV	0,4182	1.568,11	1.881,73	3.136,22	3.763,47
VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI ALLTRACK 184 CV	0,5310	1.991,09	2.389,30	3.982,17	4.778,61
VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI BMT 150CV	0,5061	1.897,81	2.277,38	3.795,63	4.554,75
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 115CV	0,4969	1.863,35	2.236,02	3.726,71	4.472,05
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 150CV	0,5357	2.008,79	2.410,55	4.017,58	4.821,09
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 200CV	0,6172	2.314,62	2.777,55	4.629,25	5.555,10
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 110CV MY2016	0,4533	1.699,87	2.039,84	3.399,73	4.079,68
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 150CV MY2016	0,4896	1.836,06	2.203,27	3.672,12	4.406,55
VOLKSWAGEN	PASSAT 1.6 TDI 120CV EURO 6	0,4730	1.773,89	2.128,66	3.547,77	4.257,33
VOLKSWAGEN	PASSAT 2.0 BITDI 4MOTION 240CV	0,6160	2.309,84	2.771,81	4.619,68	5.543,62
VOLKSWAGEN	PASSAT 2.0 TDI 150CV EURO 6	0,5242	1.965,86	2.359,04	3.931,73	4.718,07
VOLKSWAGEN	PASSAT 2.0 TDI 190CV EURO 6	0,5651	2.119,20	2.543,04	4.238,40	5.086,08
VOLKSWAGEN	PASSAT 2019 1.6 TDI 120CV	0,4965	1.861,79	2.234,15	3.723,58	4.468,29
VOLKSWAGEN	PASSAT 2019 2.0 BITDI 4MOTION DSG 240CV	0,6534	2.450,37	2.940,45	4.900,74	5.880,89
VOLKSWAGEN	PASSAT 2019 2.0 TDI 122CV	0,5152	1.931,96	2.318,36	3.863,93	4.636,71
VOLKSWAGEN	PASSAT 2019 2.0 TDI 150CV	0,5250	1.968,62	2.362,35	3.937,24	4.724,69
VOLKSWAGEN	PASSAT 2019 2.0 TDI 190CV	0,5787	2.170,31	2.604,37	4.340,61	5.208,74
VOLKSWAGEN	PASSAT 2019 2.0 TDI 190CV 4X4	0,5994	2.247,61	2.697,13	4.495,22	5.394,26
VOLKSWAGEN	PASSAT VARIANT 1.6 TDI 120CV EURO 6 SW	0,4789	1.795,94	2.155,13	3.591,88	4.310,26
VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 150CV EURO 6 SW	0,5283	1.981,23	2.377,47	3.962,45	4.754,94
VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 190CV EURO 6 SW	0,5705	2.139,25	2.567,10	4.278,50	5.134,19
VOLKSWAGEN	PASSAT VARIANT 2019 1.6 TDI 120CV	0,5076	1.903,38	2.284,05	3.806,76	4.568,11
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 BITDI 4MOTION DSG 240CV	0,6566	2.462,08	2.954,49	4.924,15	5.908,98
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 122CV	0,5887	2.207,60	2.649,12	4.415,21	5.298,25
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 150CV	0,5972	2.239,47	2.687,36	4.478,94	5.374,72
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 190CV	0,5871	2.201,62	2.641,94	4.403,23	5.283,88
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 190CV 4X4	0,6067	2.275,24	2.730,29	4.550,49	5.460,58
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 200CV	0,6679	2.504,59	3.005,51	5.009,18	6.011,02
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 200CV 4X4	0,6906	2.589,67	3.107,61	5.179,34	6.215,21
VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI 150CV 4MOTION	0,5622	2.108,28	2.529,94	4.216,56	5.059,87
VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI 190CV 4MOTION	0,5985	2.244,56	2.693,47	4.489,11	5.386,93
VOLKSWAGEN	POLO 1.6 TDI 80CV MY2018	0,4009	1.503,26	1.803,92	3.006,53	3.607,83
VOLKSWAGEN	POLO 1.6 TDI 95CV MY2018	0,4321	1.620,29	1.944,35	3.240,59	3.888,70
VOLKSWAGEN	SHARAN 2.0 TDI 150CV	0,5531	2.074,02	2.488,82	4.148,04	4.977,65
VOLKSWAGEN	SHARAN 2.0 TDI 150CV 4MOTION	0,6023	2.258,48	2.710,17	4.516,95	5.420,34
VOLKSWAGEN	SHARAN 2.0 TDI 184CV	0,6125	2.296,85	2.756,23	4.593,71	5.512,45
VOLKSWAGEN	SHARAN 2.0 TDI 177CV 2X4	0,6457	2.421,45	2.905,74	4.842,91	5.811,49
VOLKSWAGEN	SHARAN 2.0 TDI 177CV 4X4	0,6604	2.476,54	2.971,85	4.953,08	5.943,70
VOLKSWAGEN	T-CROSS 2019 1.6 TDI 95CV	0,4121	1.545,48	1.854,57	3.090,95	3.709,15
VOLKSWAGEN	TIGUAN 1.6 TDI 115CV MY2016	0,4828	1.810,64	2.172,77	3.621,28	4.345,53
VOLKSWAGEN	TIGUAN 2.0 BITDI 240CV 4 MOTION MY2017	0,6502	2.438,27	2.925,93	4.876,55	5.851,86
VOLKSWAGEN	TIGUAN 2.0 TDI 122CV	0,5682	2.130,81	2.556,97	4.261,62	5.113,94
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 2X4	0,5964	2.236,47	2.683,77	4.472,94	5.367,53
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4X4	0,6152	2.306,98	2.768,38	4.613,96	5.536,75
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV MY2016	0,5218	1.956,68	2.348,02	3.913,37	4.696,04
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4MOTION MY2016	0,5465	2.049,23	2.459,07	4.098,45	4.918,14
VOLKSWAGEN	TIGUAN 2.0 TDI 190CV 4 MOTION MY2016	0,5974	2.240,35	2.688,43	4.480,71	5.376,85
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION 190CV	0,6044	2.266,51	2.719,81	4.533,01	5.439,62
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION 200CV	0,6642	2.490,93	2.989,11	4.981,86	5.978,23
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 BITDI 4MOTION 240CV	0,6884	2.581,64	3.097,97	5.163,28	6.195,94
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4 MOTION 150CV 4WD	0,6572	2.464,55	2.957,46	4.929,10	5.914,92

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV	0,6435	2.413,00	2.895,60	4.825,99	5.791,19
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV 4WD	0,6306	2.364,68	2.837,62	4.729,36	5.675,24
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 200CV	0,6881	2.580,29	3.096,35	5.160,58	6.192,70
VOLKSWAGEN	TOUAREG 2020 3.0 TDI 231CV	0,7566	2.837,40	3.404,88	5.674,79	6.809,75
VOLKSWAGEN	TOUAREG 2020 3.0 TDI 286CV	0,7916	2.968,36	3.562,03	5.936,71	7.124,05
VOLKSWAGEN	TOUAREG 2020 4.0 V8 TDI 421CV	0,9924	3.721,62	4.465,94	7.443,24	8.931,89
VOLKSWAGEN	TOUAREG 3.0 TDI 204CV	0,7633	2.862,39	3.434,87	5.724,79	6.869,75
VOLKSWAGEN	TOUAREG 3.0 TDI 230CV	0,7427	2.785,21	3.342,25	5.570,41	6.684,49
VOLKSWAGEN	TOUAREG 3.0 TDI 262CV	0,7954	2.982,69	3.579,22	5.965,37	7.158,45
VOLKSWAGEN	TOUAREG 3.0 TDI 286CV	0,7901	2.962,91	3.555,50	5.925,83	7.111,00
VOLKSWAGEN	TOUAREG 4.0 TDI 420CV	0,9931	3.724,06	4.468,87	7.448,11	8.937,73
VOLKSWAGEN	TOURAN 1.6 TDI 115CV	0,4656	1.745,99	2.095,19	3.491,98	4.190,37
VOLKSWAGEN	TOURAN 2.0 TDI 116CV	0,5275	1.978,09	2.373,71	3.956,19	4.747,42
VOLKSWAGEN	TOURAN 2.0 TDI 150CV	0,5154	1.932,72	2.319,26	3.865,43	4.638,52
VOLKSWAGEN	TOURAN 2.0 TDI 190CV	0,5515	2.068,19	2.481,83	4.136,38	4.963,66
VOLKSWAGEN	T-ROC 1.6 TDI BLUEMOTION 116CV	0,4648	1.743,04	2.091,65	3.486,08	4.183,30
VOLVO	S60 2.0 D2 120CV	0,4666	1.749,57	2.099,49	3.499,14	4.198,97
VOLVO	S60 2.0 D3 150CV	0,4951	1.856,53	2.227,84	3.713,06	4.455,68
VOLVO	S60 2.0 D4 190CV	0,5166	1.937,35	2.324,82	3.874,70	4.649,64
VOLVO	S60 2.0 D5 GEARTRONIC 225CV	0,5791	2.171,48	2.605,78	4.342,97	5.211,56
VOLVO	S60 2.4 D4 AWD GEARTRONIC 190CV	0,5910	2.216,13	2.659,36	4.432,26	5.318,72
VOLVO	S60 CROSS COUNTRY D3 2.0 150CV	0,5237	1.963,76	2.356,52	3.927,53	4.713,03
VOLVO	S60 CROSS COUNTRY D4 2.0 190CV	0,5442	2.040,91	2.449,09	4.081,82	4.898,18
VOLVO	S60 CROSS COUNTRY D4 2.0 4WD 190CV	0,6184	2.318,89	2.782,66	4.637,77	5.565,33
VOLVO	S90 D3 2.0 150CV	0,5422	2.033,37	2.440,04	4.066,74	4.880,09
VOLVO	S90 D3 GEARTRONIC 2.0 150CV	0,6248	2.342,91	2.811,49	4.685,82	5.622,99
VOLVO	S90 D3 GEARTRONIC 2.0 150CV	0,5705	2.139,24	2.567,08	4.278,47	5.134,17
VOLVO	S90 D4 2.0 190CV	0,5666	2.124,86	2.549,83	4.249,72	5.099,67
VOLVO	S90 D4 GEARTRONIC 2.0 190CV	0,6405	2.401,69	2.882,03	4.803,38	5.764,05
VOLVO	S90 D4 GEARTRONIC 2.0 190CV	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
VOLVO	S90 D4 GETRONIC 2.0 190CV AWD	0,6141	2.302,89	2.763,47	4.605,79	5.526,94
VOLVO	S90 D5 GEARTRONIC 2.0 235CV AWD	0,6725	2.522,06	3.026,47	5.044,12	6.052,95
VOLVO	S90 D5 GEARTRONIC 2.0 235CV AWD	0,6661	2.498,04	2.997,64	4.996,07	5.995,29
VOLVO	V40 D2 2.0 120CV	0,4392	1.646,86	1.976,23	3.293,72	3.952,46
VOLVO	V40 D2 2.0 GEARTRONIC 120CV	0,4554	1.707,57	2.049,08	3.415,14	4.098,17
VOLVO	V40 D2 CROSS COUNTRY 2.0 120CV	0,4574	1.715,09	2.058,11	3.430,19	4.116,23
VOLVO	V40 D3 2.0 150CV ND	0,4596	1.723,39	2.068,06	3.446,77	4.136,13
VOLVO	V40 D3 2.0 GEARTRONIC 150CV	0,4609	1.728,28	2.073,93	3.456,55	4.147,87
VOLVO	V40 D3 CROSS COUNTRY 2.0 150CV	0,4776	1.791,02	2.149,22	3.582,04	4.298,45
VOLVO	V40 D4 2.0 190CV	0,5090	1.908,85	2.290,62	3.817,71	4.581,25
VOLVO	V40 D4 C COUNTRY 2.0 190CV	0,5199	1.949,60	2.339,52	3.899,20	4.679,04
VOLVO	V60 2.0 D2 120CV	0,4749	1.780,97	2.137,16	3.561,93	4.274,32
VOLVO	V60 2.0 D3 150CV	0,5046	1.892,22	2.270,66	3.784,43	4.541,32
VOLVO	V60 2.0 D4 190CV	0,5262	1.973,39	2.368,07	3.946,79	4.736,14
VOLVO	V60 2.0 D5 GEARTRONIC 224CV	0,5942	2.228,31	2.673,97	4.456,61	5.347,94
VOLVO	V60 2.4 D4 AWD GEARTRONIC 190CV	0,6015	2.255,72	2.706,86	4.511,43	5.413,72
VOLVO	V60 CROSS COUNTRY D3 2.0 150CV	0,5191	1.946,51	2.335,81	3.893,02	4.671,63
VOLVO	V60 CROSS COUNTRY D4 2.0 190CV	0,5396	2.023,66	2.428,39	4.047,31	4.856,78
VOLVO	V60 CROSS COUNTRY D4 2.0 AWD GEARTRONIC 190CV	0,6161	2.310,45	2.772,54	4.620,90	5.545,08
VOLVO	V60 CROSS COUNTRY D4 2.4 AWD GEARTRONIC 190CV	0,6155	2.308,14	2.769,77	4.616,28	5.539,54
VOLVO	V60 D3 2.0 150CV MY2018	0,5263	1.973,51	2.368,21	3.947,02	4.736,42
VOLVO	V60 D3 2.0 AWD GEARTRONIC 150CV	0,5727	2.147,53	2.577,04	4.295,06	5.154,08
VOLVO	V60 D4 2.0 190CV MY2018	0,5427	2.035,14	2.442,17	4.070,29	4.884,34
VOLVO	V60 D4 2.0 AWD GEARTRONIC 190CV	0,5911	2.216,51	2.659,81	4.433,02	5.319,62
VOLVO	V70 2.0 D3 GEARTRONIC 150CV	0,5678	2.129,20	2.555,05	4.258,41	5.110,09
VOLVO	V70 2.0 D4 GEARTRONIC 180CV	0,5906	2.214,93	2.657,92	4.429,86	5.315,83
VOLVO	V90 2.0 D3 150CV	0,5576	2.091,16	2.509,40	4.182,33	5.018,80
VOLVO	V90 2.0 D3 GEARTRONIC 150CV	0,5810	2.178,67	2.614,41	4.357,35	5.228,82
VOLVO	V90 2.0 D4 190CV	0,5820	2.182,66	2.619,19	4.365,32	5.238,39
VOLVO	V90 2.0 D4 AWD GEARTRONIC 190CV	0,6305	2.364,36	2.837,23	4.728,72	5.674,46
VOLVO	V90 2.0 D4 GEARTRONIC 190CV	0,6024	2.259,15	2.710,98	4.518,31	5.421,97
VOLVO	V90 2.0 D5 AWD GEARTRONIC 235CV	0,6851	2.569,17	3.083,00	5.138,33	6.166,00
VOLVO	V90 CROSS COUNTRY D4 AWD 2.0 190CV	0,6766	2.537,15	3.044,57	5.074,29	6.089,15
VOLVO	V90 CROSS COUNTRY D4 GEARTRONIC AWD 2.0 190CV	0,6891	2.584,08	3.100,90	5.168,17	6.201,80
VOLVO	V90 CROSS COUNTRY D5 GEARTRONIC AWD 2.0 235CV	0,7231	2.711,60	3.253,92	5.423,20	6.507,84
VOLVO	V90 D3 GEARTRONIC 2.0 150CV	0,6096	2.286,19	2.743,42	4.572,37	5.486,85
VOLVO	V90 D4 GEARTRONIC 2.0 190CV	0,6299	2.362,16	2.834,60	4.724,33	5.669,19
VOLVO	V90 D4 GEARTRONIC AWD 2.0 190CV	0,6511	2.441,48	2.929,77	4.882,95	5.859,54
VOLVO	V90 D5 GEARTRONIC AWD 2.0 235CV	0,7019	2.631,94	3.158,33	5.263,88	6.316,66
VOLVO	XC40 2.0 D3 150CV	0,5023	1.883,74	2.260,48	3.767,47	4.520,97
VOLVO	XC40 2.0 D3 AWD 150CV	0,5189	1.945,87	2.335,04	3.891,74	4.670,09
VOLVO	XC40 2.0 D3 GEARTRONIC 150CV 2WD	0,5200	1.949,88	2.339,86	3.899,76	4.679,71

FRINGE BENEFIT 2025

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLVO	XC40 2.0 D4 GEARTRONIC 190CV	0,5538	2.076,82	2.492,19	4.153,65	4.984,38
VOLVO	XC40 2019 D3 2.0 150CV	0,5207	1.952,53	2.343,04	3.905,07	4.686,08
VOLVO	XC40 2019 D3 GEARTRONIC 2.0 150CV	0,5344	2.003,82	2.404,59	4.007,64	4.809,17
VOLVO	XC40 2019 D3 AWD GEARTRONIC 2.0 150CV	0,5548	2.080,49	2.496,59	4.160,98	4.993,18
VOLVO	XC40 2019 D4 AWD GEARTRONIC 2.0 190CV	0,5749	2.155,91	2.587,09	4.311,82	5.174,18
VOLVO	XC60 2.0 D3 150CV	0,5401	2.025,44	2.430,53	4.050,89	4.861,07
VOLVO	XC60 2.0 D4 190CV	0,5609	2.103,31	2.523,97	4.206,62	5.047,94
VOLVO	XC60 2.0 D4 2WD 190CV	0,5965	2.237,03	2.684,44	4.474,07	5.368,88
VOLVO	XC60 2.0 D4 AWD 190CV	0,6126	2.297,37	2.756,84	4.594,74	5.513,69
VOLVO	XC60 2.0 D5 AWD 235CV	0,6693	2.510,01	3.012,01	5.020,02	6.024,03
VOLVO	XC60 2.4 D4 AWD 190CV	0,6034	2.262,56	2.715,08	4.525,13	5.430,15
VOLVO	XC60 2.4 D5 AWD 220CV	0,6277	2.353,70	2.824,45	4.707,41	5.648,89
VOLVO	XC60 2019 D3 2.0 150CV	0,5612	2.104,32	2.525,18	4.208,64	5.050,37
VOLVO	XC60 2019 D4 GEARTRONIC 2.0 190CV	0,5898	2.211,89	2.654,27	4.423,78	5.308,53
VOLVO	XC90 2.0 D4 GEARTRONIC 190CV	0,6349	2.380,89	2.857,06	4.761,77	5.714,13
VOLVO	XC90 2.0 D5 AWD GEARTRONIC 235CV	0,6742	2.528,07	3.033,68	5.056,13	6.067,36

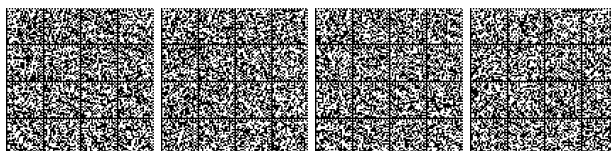
FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

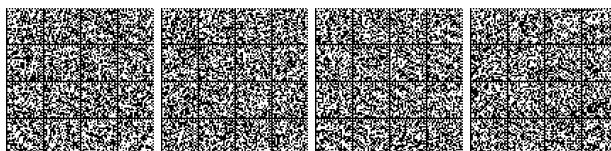
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BENZINA-GPL						
ALFA ROMEO	GIULIETTA 1.4 T 120CV BENZ+GPL	0,4691	1.759,17	2.111,01	3.518,34	4.222,01
ALFA ROMEO	MITO 1.4 120CV BENZ+GPL	0,4110	1.541,32	1.849,59	3.082,64	3.699,17
CIRELLI MOTOR COMPANY	CIRELLI 5 1.5T 197CV BENZ+GPL	0,5584	2.094,06	2.512,87	4.188,12	5.025,75
CIRELLI MOTOR COMPANY	CIRELLI 7 1.5T 197CV BENZ+GPL	0,5816	2.181,17	2.617,41	4.362,34	5.234,81
CITROEN	C3 III 1.2 82CV BENZ+GPL	0,3600	1.349,87	1.619,85	2.699,74	3.239,69
DACIA	DOKKER 1.6 110CV BENZ+GPL	0,3559	1.334,75	1.601,70	2.669,50	3.203,40
DACIA	DUSTER 1.0 100CV BENZ+GPL	0,3796	1.423,35	1.708,02	2.846,70	3.416,04
DACIA	DUSTER 1.6 115CV BENZ+GPL	0,3587	1.345,18	1.614,22	2.690,36	3.228,43
DACIA	DUSTER 1.6 115CV 4X2 BENZ+GPL	0,3603	1.351,00	1.621,20	2.702,00	3.242,40
DACIA	LODGY 1.6 100CV 7 POSTI BENZ+GPL	0,3556	1.333,50	1.600,20	2.666,99	3.200,39
DACIA	LODGY 1.6 100CV S&S BENZ+GPL	0,3471	1.301,52	1.561,82	2.603,04	3.123,65
DACIA	LODGY 1.6 110CV S&S BENZ+GPL	0,3554	1.332,88	1.599,45	2.665,75	3.198,90
DACIA	LOGAN MCV 0.9 TCE 90CV BENZ+GPL	0,3070	1.151,18	1.381,42	2.302,36	2.762,83
DACIA	LOGAN MCV 0.9 TCE 90CV S&S BENZ+GPL	0,3047	1.142,74	1.371,29	2.285,48	2.742,58
DACIA	LOGAN MCV 1.0 100CV BENZ+GPL	0,3208	1.203,17	1.443,81	2.406,35	2.887,62
DACIA	LOGAN MCV STEPWAY 1.0 100CV BENZ+GPL	0,3416	1.281,14	1.537,37	2.562,28	3.074,73
DACIA	SANDERO 0.9 TCE TURBO 90CV BENZ+GPL	0,2927	1.097,77	1.317,33	2.195,54	2.634,65
DACIA	SANDERO 2021 1.0 TCE CVT 90CV BENZ+GPL	0,3498	1.311,72	1.574,06	2.623,43	3.148,12
DACIA	SANDERO 900 TCE 90CV BENZ+GPL	0,3001	1.125,39	1.350,47	2.250,78	2.700,94
DACIA	SANDERO STEPWAY 0.9 TCE 90CV BENZ+GPL	0,3143	1.178,55	1.414,26	2.357,10	2.828,52
DACIA	SANDERO STEPWAY 1.0 100CV BENZ+GPL	0,3181	1.192,96	1.431,56	2.385,93	2.863,11
DACIA	SANDERO STREETWAY 1.0 100CV BENZ+GPL	0,3138	1.176,64	1.411,97	2.353,28	2.823,94
DR AUTOMOBILES	CITY CROSS 1.3 83CV BENZ+GPL	0,3479	1.304,66	1.565,59	2.609,32	3.131,19
DR AUTOMOBILES	DR 4 2022 1.5 116CV BENZ+GPL	0,4458	1.671,73	2.006,07	3.343,46	4.012,15
DR AUTOMOBILES	DR 7 1.5 T 160CV BENZ+GPL	0,5592	2.096,94	2.516,33	4.193,89	5.032,66
DR AUTOMOBILES	DR EVO 1.6 126CV BENZ+GPL	0,4020	1.507,56	1.809,07	3.015,12	3.618,15
DR AUTOMOBILES	DR EVO 3 1.5 110CV BENZ+GPL	0,3655	1.370,69	1.644,83	2.741,38	3.289,66
DR AUTOMOBILES	DR F35 1.5 156CV BENZ+GPL	0,4791	1.796,58	2.155,89	3.593,15	4.311,78
DR AUTOMOBILES	DR0 1.0 70CV BIFUEL	0,2866	1.074,71	1.289,65	2.149,42	2.579,30
DR AUTOMOBILES	DR3 S1 1.5 106CV BENZ+GPL	0,3768	1.413,14	1.695,76	2.826,27	3.391,53
DR AUTOMOBILES	DR3 S2 1.5 115CV BENZ+GPL	0,3985	1.494,40	1.793,28	2.988,81	3.586,57
DR AUTOMOBILES	DR4 1.6 115CV BENZ+GPL	0,3854	1.445,41	1.734,50	2.890,83	3.468,99
DR AUTOMOBILES	DR4 2022 1.5 TURBO DCT 154CV BENZ+GPL	0,4620	1.732,52	2.079,02	3.465,03	4.158,04
DR AUTOMOBILES	DR5 1.6 126CV BENZ+GPL	0,3880	1.455,08	1.746,10	2.910,17	3.492,20
DR AUTOMOBILES	DR5 2.0 139CV 4WD BENZ+GPL	0,4375	1.640,79	1.968,95	3.281,58	3.937,90
DR AUTOMOBILES	DR6 1.5 T 150CV BENZ+GPL	0,4186	1.569,89	1.883,87	3.139,78	3.767,74
FIAT	500 1.2 69CV BENZ+GPL	0,3802	1.425,86	1.711,03	2.851,72	3.422,06
FIAT	500L 1.4 T-JET 120CV BENZ+GPL	0,4458	1.671,70	2.006,04	3.343,40	4.012,07
FIAT	500X 1.4 T-JET 120CV BENZ+GPL	0,4138	1.551,84	1.862,21	3.103,68	3.724,42
FIAT	PANDA 1.2 69CV BENZ+GPL	0,3674	1.377,94	1.653,52	2.755,87	3.307,04
FIAT	PANDA CROSS 2021 1.2 69CV BENZ+GPL	0,3758	1.409,36	1.691,23	2.818,72	3.382,46
FIAT	PUNTO 1.4 77CV BENZ+GPL	0,3805	1.426,87	1.712,25	2.853,75	3.424,50
FIAT	TIPO 1.4 120CV SW BENZ+GPL	0,4219	1.582,25	1.898,69	3.164,49	3.797,39
FIAT	TIPO 1.4 4PORTE 120CV BENZ+GPL	0,4008	1.503,18	1.803,81	3.006,35	3.607,62
FIAT	TIPO 1.4 5PORTE 120CV BENZ+GPL	0,4106	1.539,62	1.847,54	3.079,24	3.695,08
FORD	B-MAX 1.4 90CV BENZ+GPL	0,4010	1.503,62	1.804,34	3.007,24	3.608,68
FORD	C-MAX 1.6 120CV BENZ+GPL	0,4172	1.564,62	1.877,55	3.129,24	3.755,09
FORD	FIESTA 1.1 75CV BENZ+GPL	0,4147	1.555,29	1.866,35	3.110,58	3.732,70
FORD	FOCUS 1.6 120CV BENZ+GPL	0,4081	1.530,20	1.836,24	3.060,40	3.672,48
FORD	FOCUS 1.6 SW 120CV BENZ+GPL	0,4127	1.547,66	1.857,19	3.095,32	3.714,38
FORD	KA 1.2 8V 70CV BENZ+GPL	0,3216	1.206,04	1.447,25	2.412,09	2.894,50
HYUNDAI	I10 1.0 69CV BENZ+GPL	0,3137	1.176,47	1.411,76	2.352,93	2.823,52
HYUNDAI	I10 1.2 75CV BENZ+GPL	0,3246	1.217,25	1.460,71	2.434,51	2.921,41
HYUNDAI	I20 1.2 75CV BENZ+GPL	0,3677	1.378,86	1.654,64	2.757,73	3.309,27
HYUNDAI	I20 1.2 75CV ECONEXT BENZ+GPL	0,3741	1.402,75	1.683,30	2.805,49	3.366,59
HYUNDAI	IX20 1.6 MPI 125CV BENZ+GPL	0,4360	1.634,83	1.961,79	3.269,66	3.923,59
JEEP	RENEGADE 1.4 T-JET 120CV BENZ+GPL	0,4389	1.645,85	1.975,02	3.291,70	3.950,04
KIA	CEE D 1.4 MPI 100CV BENZ+GPL	0,4342	1.628,17	1.953,80	3.256,33	3.907,60
KIA	CEED 1.0 T-GDI BENZINA+GPL	0,4495	1.685,46	2.022,55	3.370,91	4.045,10
KIA	PICANTO 1.0 67CV BENZ+GPL	0,3583	1.343,45	1.612,14	2.686,90	3.224,28
KIA	PICANTO 1.0 69CV BENZ+GPL	0,3116	1.168,48	1.402,18	2.336,97	2.804,36
KIA	RIO 1.2 84CV BENZ+GPL	0,4046	1.517,40	1.820,87	3.034,79	3.641,75
KIA	RIO 1.2 85CV ECO BENZ+GPL	0,3530	1.323,94	1.588,72	2.647,87	3.177,45
KIA	SPORTAGE 1.6 ECO 135CV 2WD BENZ+GPL	0,4650	1.743,61	2.092,34	3.487,23	4.184,67
KIA	SPORTAGE 1.6 ECOGPL 2WD 126CV	0,5305	1.989,20	2.387,04	3.978,40	4.774,08
KIA	STONIC 1.0 T-GDI 100CV BENZ+GPL	0,4500	1.687,32	2.024,78	3.374,63	4.049,56
KIA	STONIC 1.2 84CV ECO GPL	0,4137	1.551,35	1.861,62	3.102,69	3.723,23
KIA	STONIC 1.4 MPI 100CV BENZ+GPL	0,3689	1.383,46	1.660,15	2.766,92	3.320,30
KIA	STONIC 2020 1.0 ECO GPL 95CV BENZ+GPL	0,4216	1.581,00	1.897,20	3.162,00	3.794,39
KIA	STONIC 2020 1.2 ECO GPL 82CV BENZ+GPL	0,4019	1.507,18	1.808,62	3.014,36	3.617,24
KIA	VENGA 1.4 90CV BENZ+GPL	0,3980	1.492,58	1.791,10	2.985,17	3.582,20
KIA	XCEED 1.0 TGDI 120CV BENZ+GPL	0,4252	1.594,37	1.913,24	3.188,74	3.826,49
KIA	XCEED 2022 1.0 T-GDI 120CV BENZ+GPL	0,4590	1.721,40	2.065,68	3.442,79	4.131,35
LANCIA	YPSILON 1.2 69CV 5P BENZ+GPL	0,4124	1.546,66	1.855,99	3.093,32	3.711,99
MAHINDRA	KUV100 1.2 83CV BENZ+GPL	0,3572	1.339,50	1.607,40	2.679,00	3.214,80
MAHINDRA	KUV100 2021 1.2 VVT 87CV BENZ+GPL	0,3730	1.398,84	1.678,61	2.797,69	3.357,23

FRINGE BENEFIT 2025

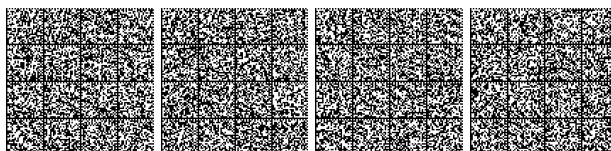
AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MITSUBISHI	ASX 1.6 2WD 117CV BENZ+GPL	0,4232	1.587,07	1.904,49	3.174,14	3.808,97
MITSUBISHI	ASX 2.0 150CV 2WD BENZ+GPL	0,4696	1.760,86	2.113,03	3.521,72	4.226,07
MITSUBISHI	ASX 2.0 150CV 4WD BENZ+GPL	0,5170	1.938,74	2.326,49	3.877,48	4.652,97
MITSUBISHI	OUTLANDER 2.0 150CV 2WD BENZ+GPL	0,5840	2.190,04	2.628,05	4.380,09	5.256,11
MITSUBISHI	OUTLANDER 2.0 150CV 4WD BENZ+GPL	0,6306	2.364,67	2.837,61	4.729,35	5.675,22
MITSUBISHI	OUTLANDER 2.0 2WD 150 CV BIFUEL GPL	0,5147	1.930,29	2.316,35	3.860,58	4.632,69
MITSUBISHI	SPACE STAR 1.0 71CV BENZ+GPL	0,3111	1.166,49	1.399,79	2.332,99	2.799,58
MITSUBISHI	SPACESTAR 1.0 71CV BENZ+GPL	0,3334	1.250,09	1.500,11	2.500,18	3.000,21
MITSUBISHI	SPACESTAR 1.0 80CV BENZ+GPL	0,3610	1.353,70	1.624,44	2.707,41	3.248,89
MITSUBISHI	SPACESTAR 1.2 70CV BENZ+GPL	0,3857	1.446,30	1.735,56	2.892,59	3.471,11
NISSAN	JUKE 1.6 GPL 116CV BENZ+GPL	0,4031	1.511,81	1.814,17	3.023,62	3.628,34
NISSAN	MICRA 0.9 IG-T 90CV BENZ+GPL	0,3753	1.407,39	1.688,87	2.814,79	3.377,75
NISSAN	MICRA 2021 IG-T 900 90CV BENZ+GPL	0,4156	1.558,56	1.870,27	3.117,11	3.740,53
NISSAN	NOTE 1.2 80CV BENZ+GPL	0,3593	1.347,53	1.617,04	2.695,07	3.234,08
OPEL	ADAM 1.4 87CV BENZ+GPL	0,3580	1.342,44	1.610,92	2.684,87	3.221,85
OPEL	ASTRA 1.4 T 140CV BENZ+GPL	0,4218	1.581,76	1.898,12	3.163,53	3.796,23
OPEL	CORSA 1.4 90CV BENZ+GPL	0,3569	1.338,23	1.605,88	2.676,47	3.211,76
OPEL	CROSSLAND X 1.2 81CV BENZ+GPL	0,3650	1.368,66	1.642,39	2.737,32	3.284,78
OPEL	INSIGNIA 1.4 T 140CV BENZ+GPL	0,5106	1.914,65	2.297,58	3.829,30	4.595,16
OPEL	INSIGNIA 1.4 T 140CV SW BENZ+GPL	0,5216	1.955,95	2.347,13	3.911,89	4.694,27
OPEL	KARL 1.0 73CV BENZ+GPL	0,3152	1.181,98	1.418,38	2.363,96	2.836,76
OPEL	MERIVA 1.4 T 120CV BENZ+GPL	0,4263	1.598,65	1.918,38	3.197,29	3.836,75
OPEL	MOKKA 1.4 T GPL 140CV 4X2	0,4322	1.620,80	1.944,96	3.241,60	3.889,92
OPEL	MOKKAX 1.4T 140CV 4X2 BENZ+GPL	0,4316	1.618,66	1.942,39	3.237,31	3.884,78
PEUGEOT	208 1.2 82CV BENZ+GPL	0,3329	1.248,46	1.498,15	2.496,92	2.996,31
RENAULT	CAPTUR 2020 1.0 TCE 100CV BENZ+GPL	0,4106	1.539,70	1.847,64	3.079,39	3.695,27
RENAULT	CLIO 2019 1.0 TCE 100CV BENZ+GPL	0,3948	1.480,46	1.776,55	2.960,92	3.553,10
RENAULT	CLIO 900 TCE 90CV BENZ+GPL	0,3416	1.280,95	1.537,14	2.561,89	3.074,27
RENAULT	TWINGO 0.9 TCE 90CV BENZ+GPL	0,3197	1.198,73	1.438,48	2.397,47	2.876,96
RENAULT	TWINGO 2019 900 90CV BENZINA+GPL	0,3272	1.227,13	1.472,55	2.454,25	2.945,10
SSANGYONG	KORANDO 2.0 C 2WD 149CV BENZ+GPL	0,5105	1.914,31	2.297,17	3.828,61	4.594,33
SSANGYONG	KORANDO 2019 1.5 GDI-T 163CV BENZ+GPL	0,4849	1.818,28	2.181,93	3.636,56	4.363,87
SSANGYONG	TIVOLI 1.2 GDI 128CV BENZ+GPL	0,4669	1.750,85	2.101,02	3.501,70	4.202,04
SSANGYONG	TIVOLI 1.6 128CV BENZ+GPL	0,4266	1.599,89	1.919,86	3.199,77	3.839,73
SSANGYONG	TIVOLI 2020 1.5 GDI 2WD BENZ+GPL	0,4877	1.829,05	2.194,86	3.658,10	4.389,72
SSANGYONG	XLV 1.6 128CV BENZ+GPL	0,4618	1.731,76	2.078,11	3.463,52	4.156,23
SUBARU	FORESTER 2.0 150CV BENZ+GPL	0,5307	1.990,01	2.388,01	3.980,02	4.776,02
SUBARU	XV 1.6I BI-FUEL 114CV	0,4429	1.660,84	1.993,01	3.321,68	3.986,01
SUBARU	XV 2.0I-ES BI-FUEL 150CV	0,5065	1.899,50	2.279,41	3.799,01	4.558,81
BENZINA-METANO						
AUDI	A3 SPB 1.4 TFSI G-TRON 110CV (BENZ+METANO)	0,4585	1.719,41	2.063,29	3.438,81	4.126,58
AUDI	A4 AVANT 2.0 TFSI G-TRON 170CV BENZ+MET	0,5933	2.224,88	2.669,85	4.449,75	5.339,70
AUDI	A5 SPB 2.0 TFSI G-TRON 170CV BENZ+MET	0,6083	2.281,18	2.737,42	4.562,37	5.474,84
DR AUTOMOBILES	CITY CROSS 1.3 83CV BENZ+METANO	0,3670	1.376,25	1.651,50	2.752,50	3.303,00
DR AUTOMOBILES	DR EVO 1.6 126CV BENZ+METANO	0,4132	1.549,52	1.859,42	3.099,03	3.718,84
DR AUTOMOBILES	DR4 1.6 114CV BENZ+METANO	0,4177	1.566,31	1.879,58	3.132,63	3.759,16
DR AUTOMOBILES	DR5 1.6 126CV BENZ+METANO	0,4187	1.570,13	1.884,15	3.140,25	3.768,30
DR AUTOMOBILES	DR5 2.0 139CV 4WD BENZ+METANO	0,4408	1.653,17	1.983,80	3.306,34	3.967,61
DR AUTOMOBILES	DR6 1.5 T 150CV BENZ+METANO	0,4819	1.807,13	2.168,55	3.614,25	4.337,10
FIAT	500L 0.9 TWINAIR 85CV BENZ+METANO	0,4054	1.520,21	1.824,25	3.040,42	3.648,50
FIAT	500L WAGON 0.9 TWINAIR 85CV BENZ+METANO	0,4065	1.524,45	1.829,33	3.048,89	3.658,67
FIAT	DOBLO 1.4 T-JET 120CV BENZ+METANO	0,4554	1.707,62	2.049,14	3.415,24	4.098,29
FIAT	PANDA 0.9 TWIN-AIR 85CV BENZ+MET	0,3378	1.266,65	1.519,98	2.533,30	3.039,96
FIAT	PANDA 2021 0.9 80CV BENZ+METANO	0,3644	1.366,67	1.640,01	2.733,34	3.280,01
FIAT	PANDA CROSS 2021 0.9 80CV BENZ+METANO	0,3832	1.436,82	1.724,19	2.873,65	3.448,37
FIAT	PUNTO 2012 1.4 77CV BENZ+MET	0,3889	1.458,30	1.749,96	2.916,59	3.499,91
FIAT	QUBO 1.4 70CV BENZ+MET	0,3967	1.487,56	1.785,07	2.975,12	3.570,15
LANCIA	YPSILON 0.9 AIR 85CV BENZ+MET	0,3496	1.311,01	1.573,22	2.622,03	3.146,43
LANCIA	YPSILON 0.9 T AIR 70CV BENZ+METANO	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
LANCIA	YPSILON 0.9 TWINAIR 84CV BENZ+METANO	0,3554	1.332,65	1.599,18	2.665,31	3.198,37
MERCEDES	B 200 2.0 156CV BENZ+METANO	0,5205	1.951,69	2.342,03	3.903,39	4.684,07
MERCEDES	E 200 NGD AUT 2.0 156CV BENZ+MET	0,6500	2.437,44	2.924,93	4.874,88	5.849,85
OPEL	ZAFIRA 1.6 T ECOM 150CV BENZ+METANO	0,5002	1.875,76	2.250,91	3.751,51	4.501,81
SEAT	IBIZA 1.0 TGI 90CV BENZ+METANO	0,3532	1.324,35	1.589,21	2.648,69	3.178,43
SEAT	LEON 1.4 TGI 110CV BENZ+METANO	0,4212	1.579,34	1.895,21	3.158,68	3.790,41
SKODA	OCTAVIA 1.4 G-TEC 110CV BENZ+METANO	0,4439	1.664,78	1.997,74	3.329,56	3.995,48
SKODA	OCTAVIA WAGON 1.4 G-TEC 110CV BENZ+METANO	0,4450	1.668,67	2.002,41	3.337,34	4.004,81
VOLKSWAGEN	GOLF 1.4 TGI 110CV BENZ+METANO	0,4278	1.604,21	1.925,05	3.208,42	3.850,11
VOLKSWAGEN	POLO 1.0 TGI 90CV MY2018 BENZ+METANO	0,3620	1.357,40	1.628,88	2.714,80	3.257,75
METANO ESCLUSIVO						
AUDI	A3 SPB 30 G-TRONIC 1.5 130CV METANO	0,5183	1.943,63	2.332,35	3.887,25	4.664,70
AUDI	A4 AVANT 40 G-TRON 2.0 170CV METANO	0,6066	2.274,75	2.729,70	4.549,50	5.459,40
OPEL	ASTRA 1.4 T 110CV ECOM METANO	0,4179	1.567,00	1.880,40	3.134,00	3.760,80
OPEL	ASTRA ST 1.4 T 110CV ECOM METANO SW	0,4249	1.593,33	1.912,00	3.186,67	3.824,00
SEAT	ARONA 1.0 TGI 90CV METANO	0,4086	1.532,25	1.838,70	3.064,50	3.677,40
SEAT	IBIZA 1.0 TGI 90CV METANO	0,4229	1.585,88	1.903,05	3.171,75	3.806,10

FRINGE BENEFIT 2025

AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SEAT	LEON 1.5 TGI 130CV METANO	0,4287	1.607,71	1.929,26	3.215,43	3.858,51
SEAT	LEON 2021 1.5 TGI 130CV METANO	0,4702	1.763,34	2.116,01	3.526,68	4.232,02
SEAT	LEON SPORTSTOURER 2021 1.5 TGI 130CV SW	0,4780	1.792,34	2.150,81	3.584,69	4.301,62
SEAT	MII 1.0 68CV MET	0,2912	1.092,00	1.310,40	2.184,00	2.620,80
SEAT	MII 1.0 68CV MY2018 METANO	0,3096	1.160,98	1.393,17	2.321,95	2.786,34
SKODA	CITIGO 1.0 68CV MET	0,2914	1.092,75	1.311,30	2.185,50	2.622,60
SKODA	KAMIQ 1.0 G-TEC 90CV METANO	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
SKODA	OCTAVIA 2020 1.5 G-TEC 130CV METANO	0,5322	1.995,63	2.394,75	3.991,26	4.789,51
SKODA	OCTAVIA WAGON 2019 1.5 DSG 130CV METANO	0,4731	1.774,07	2.128,88	3.548,14	4.257,77
SKODA	SCALA 2019 1.0 G-TEC 90CV METANO	0,4455	1.670,70	2.004,83	3.341,39	4.009,67
VOLKSWAGEN	CADDY 1.4 ECOFUEL 110CV METANO	0,4745	1.779,38	2.135,25	3.558,75	4.270,50
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TGI 130CV	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
VOLKSWAGEN	GOLF VII 1.5 TGI 130CV METANO	0,4378	1.641,93	1.970,32	3.283,86	3.940,63
VOLKSWAGEN	GOLF VII VARIANT 1.5 TGI 130CV METANO	0,4595	1.723,01	2.067,61	3.446,02	4.135,22
VOLKSWAGEN	GOLF VIII 2020 1.5 TGI 130CV	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
VOLKSWAGEN	POLO 1.0 TGI 90CV METANO	0,3712	1.392,04	1.670,45	2.784,08	3.340,89
VOLKSWAGEN	POLO 2021 1.0 TGI 90CV METANO	0,4359	1.634,63	1.961,55	3.269,25	3.923,10
VOLKSWAGEN	UP! 1.0 68CV ECO METANO	0,3717	1.394,04	1.672,85	2.788,09	3.345,71

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

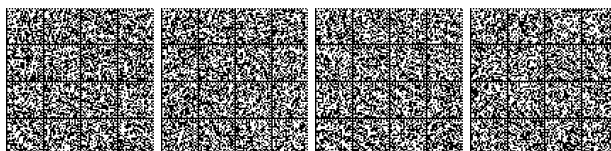
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	A4 35 2.0 TFSI 150CV HYBRID	0,6693	2.509,80	3.011,76	5.019,61	6.023,53
AUDI	A4 40 2.0 TFSI 190CV HYBRID	0,6509	2.441,01	2.929,21	4.882,02	5.858,42
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV CABRIO HYBRID	0,7872	2.951,83	3.542,19	5.903,66	7.084,39
AUDI	A4 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6649	2.493,25	2.991,90	4.986,50	5.983,80
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV CABRIO HYBRID	0,7517	2.818,91	3.382,69	5.637,82	6.765,38
AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7431	2.786,60	3.343,92	5.573,20	6.687,84
AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7352	2.757,05	3.308,45	5.514,09	6.616,91
AUDI	A4 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7234	2.712,69	3.255,22	5.425,37	6.510,45
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7646	2.867,28	3.440,73	5.734,55	6.881,46
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 252CV HYBRID	0,7715	2.893,24	3.471,89	5.786,48	6.943,78
AUDI	A4 AVANT 35 2.0 TFSI 150CV HYBRID	0,6828	2.560,34	3.072,41	5.120,68	6.144,81
AUDI	A4 AVANT 40 2.0 TFSI 190CV HYBRID	0,6627	2.485,28	2.982,34	4.970,57	5.964,68
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6753	2.532,48	3.038,97	5.064,95	6.077,94
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7549	2.831,01	3.397,22	5.662,03	6.794,43
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7492	2.809,46	3.371,35	5.618,92	6.742,70
AUDI	A4 AVANT 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7352	2.756,96	3.308,35	5.513,91	6.616,69
AUDI	A5 40 2.0 TFSI 190CV CABRIO HYBRID	0,7164	2.686,48	3.223,77	5.372,96	6.447,55
AUDI	A5 40 2.0 TFSI 190CV HYBRID	0,6595	2.473,27	2.967,92	4.946,54	5.935,84
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV CABRIO HYBRID	0,7572	2.839,59	3.407,51	5.679,19	6.815,03
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6940	2.602,39	3.122,87	5.204,78	6.245,73
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV CABRIO HYBRID	0,8269	3.100,76	3.720,91	6.201,52	7.441,82
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV COUPÉ HYBRID	0,8630	3.236,37	3.883,64	6.472,74	7.767,29
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7774	2.915,27	3.498,33	5.830,55	6.996,65
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV CABRIO HYBRID	0,7962	2.985,84	3.583,01	5.971,68	7.166,02
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV COUPÉ HYBRID	0,7419	2.781,99	3.338,38	5.563,97	6.676,77
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV HYBRID	0,7305	2.739,25	3.287,10	5.478,50	6.574,19
AUDI	A5 SPB 2.0 TFSI 190CV HYBRID	0,6608	2.478,14	2.973,77	4.956,29	5.947,54
AUDI	A6 45 2.0 TFSI 245CV QUATTRO S-TRONIC HYBRID	0,8184	3.069,06	3.682,87	6.138,11	7.365,74
AUDI	A6 45 2.0 TFSI 245CV S-TRONIC HYBRID	0,7915	2.968,06	3.561,67	5.936,12	7.123,34
AUDI	A6 AVANT 45 2.0 TFSI 245CV QUATTRO S-TRONIC HYBRID	0,8367	3.137,66	3.765,19	6.275,31	7.530,37
AUDI	A6 AVANT 45 2.0 TFSI 245CV S-TRONIC HYBRID	0,8129	3.048,51	3.658,21	6.097,02	7.316,42
AUDI	A7 SPB 45 2.0 QUATTRO S-TRONIC 245CV HYBRID	0,8856	3.321,15	3.985,38	6.642,31	7.970,77
AUDI	A7 SPB 45 2.0 S-TRONIC 245CV HYBRID	0,8612	3.229,64	3.875,57	6.459,28	7.751,13
AUDI	A7 SPB 55 3.0 340CV HYBRID	0,9777	3.666,29	4.399,55	7.332,59	8.799,10
AUDI	Q3 35 1.5 TFSI S TRONIC 150CV HYBRID	0,6060	2.272,33	2.726,79	4.544,66	5.453,59
AUDI	Q5 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7967	2.987,48	3.584,98	5.974,97	7.169,96
AUDI	SQ8 4.0 TFSI QUATTRO TIPTRONIC 507CV HYBRID	1,3731	5.148,98	6.178,77	10.297,95	12.357,54
BMW	520I 2.0 184CV IBRIDO-BENZINA	0,8029	3.010,88	3.613,06	6.021,77	7.226,12
BMW	520I TOURING 2.0 184CV IBRIDO-BENZINA	0,8325	3.121,88	3.746,25	6.243,75	7.492,50
BMW	530I 2.0 252CV IBRIDO-BENZINA	0,8500	3.187,35	3.824,82	6.374,69	7.649,63
BMW	530I TOURING 2.0 252CV IBRIDO-BENZINA	0,8822	3.308,25	3.969,90	6.616,50	7.939,80
BMW	530I TOURING XDRIVE 2.0 252CV IBRIDO-BENZINA	0,9205	3.451,88	4.142,25	6.903,75	8.284,50
BMW	530I XDRIVE 2.0 252CV IBRIDO-BENZINA	0,8854	3.320,26	3.984,31	6.640,52	7.968,63
BMW	540I TOURING XDRIVE 3.0 333CV IBRIDO-BENZINA	1,0339	3.877,22	4.652,66	7.754,44	9.305,33
BMW	540I XDRIVE 3.0 333CV IBRIDO-BENZINA	0,9869	3.700,85	4.441,02	7.401,71	8.882,05
BMW	630I GRAN TURISMO 2.0 258CV IBRIDO-BENZINA	0,9501	3.562,90	4.275,48	7.125,80	8.550,95
BMW	M440I 2021 XDRIVE 3.0 374CV GRAN COUPÈ IBRIDO BENZINA	1,0873	4.077,36	4.892,83	8.154,72	9.785,66
BMW	M550I XDRIVE 4.4 530CV IBRIDO-BENZINA	1,2806	4.802,23	5.762,68	9.604,46	11.525,36
BMW	X3 XDRIVE 20I 2.0 184CV IBRIDO BENZINA	0,8601	3.225,19	3.870,23	6.450,38	7.740,46
BMW	X3 XDRIVE 30I 2.0 245CV IBRIDO BENZINA	0,9299	3.487,20	4.184,64	6.974,41	8.369,29
BMW	X5 XDRIVE 40I 3.0 333CV IBRIDO-BENZINA	1,0695	4.010,44	4.812,53	8.020,88	9.625,06
BMW	X6 XDRIVE 40I 3.0 333CV IBRIDO BENZINA	1,1628	4.360,65	5.232,78	8.721,29	10.465,55
BMW	X7 XDRIVE 40I 3.0 333CV IBRIDO BENZINA	1,2934	4.850,33	5.820,39	9.700,66	11.640,79
FIAT	PANDA CROSS 1.0 69CV HYBRID	0,4034	1.512,71	1.815,25	3.025,41	3.630,49
FIAT	PANDA CROSS 2023 1.0 69CV IBRIDA	0,4365	1.636,73	1.964,08	3.273,47	3.928,16
FORD	FIESTA 1.0 ECOBOOST 125CV IBRIDO-BENZINA	0,4653	1.744,78	2.093,74	3.489,56	4.187,48
FORD	FOCUS IV 1.0 ECOBOOST 155CV IBRIDO-BENZINA	0,5350	2.006,37	2.407,65	4.012,75	4.815,30
FORD	KUGA 2.5 190CV 2WD IBRIDO-BENZINA	0,6292	2.359,68	2.831,61	4.719,35	5.663,22
FORD	KUGA 2.5 190CV 4WD IBRIDO-BENZINA	0,5777	2.166,28	2.599,53	4.332,56	5.199,07
FORD	MONDEO 2.0 187CV HYBRID	0,6224	2.334,05	2.800,85	4.668,09	5.601,71
FORD	S-MAX 2.5 190CV FULL HYBRID	0,7063	2.648,75	3.178,50	5.297,50	6.357,00
HONDA	CIVIC 2.0 HEV 184CV	0,5921	2.220,47	2.664,56	4.440,93	5.329,12
HONDA	CR-V 2.0 HEV 184CV IBRIDO BENZINA	0,6304	2.363,82	2.836,58	4.727,64	5.673,17
HONDA	CR-V 2.0 HEV AWD 184CV IBRIDO BENZINA	0,6729	2.523,48	3.028,18	5.046,97	6.056,36
HONDA	JAZZ 1.5 HEV 97CV HYBRID	0,4645	1.741,81	2.090,17	3.483,62	4.180,34
HONDA	JAZZ CROSSTAR 1.5 97CV HYBRID	0,5158	1.934,11	2.320,93	3.868,22	4.641,86
HONDA	NSX 3.5 580CV	1,9542	7.328,43	8.794,12	14.656,86	17.588,23
HYUNDAI	I20 2021 1.0 T-GDI 100CV IBRIDO-BENZINA	0,4344	1.628,97	1.954,76	3.257,94	3.909,53
HYUNDAI	I20 2021 1.0 T-GDI 120CV IBRIDO BENZINA	0,4618	1.731,86	2.078,23	3.463,71	4.156,45
HYUNDAI	I30 1.0 T-GDI 120CV IBRIDO-BENZINA	0,5260	1.972,35	2.366,82	3.944,69	4.733,63
HYUNDAI	I30 1.5 T-GDI 160CV IBRIDO-BENZINA	0,5721	2.145,31	2.574,37	4.290,62	5.148,75
HYUNDAI	IONIQ 1.6 140CV HYBRID	0,4342	1.628,30	1.953,95	3.256,59	3.907,91

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
HYUNDAI	IONIQ 2019 1.6 140CV HYBRID	0,5114	1.917,93	2.301,52	3.835,87	4.603,04
HYUNDAI	KONA 1.0 T-GDI 120CV MILD HYBRID	0,4710	1.766,27	2.119,52	3.532,54	4.239,05
HYUNDAI	KONA 1.0 T-GDI 163CV HYBRID	0,4613	1.729,74	2.075,69	3.459,49	4.151,39
HYUNDAI	KONA 1.6 DCT HEV 140CV	0,5239	1.964,67	2.357,61	3.929,35	4.715,22
HYUNDAI	KONA 2024 1.0 120CV IBRIDO BENZINA	0,5189	1.945,74	2.334,88	3.891,47	4.669,77
HYUNDAI	KONA 2024 1.6 140CV FULL HYBRID	0,5658	2.121,71	2.546,06	4.243,43	5.092,11
HYUNDAI	KONA HEV 1.6 DGT 140CV HYBRID	0,4721	1.770,47	2.124,56	3.540,93	4.249,12
HYUNDAI	SANTA FE 1.6 T-GDI HEV 4WD 230CV HYBRID	0,8081	3.030,50	3.636,60	6.061,01	7.273,21
HYUNDAI	TUCSON 1.6 HEV 180CV 2WD IBRIDO-BENZINA	0,5913	2.217,26	2.660,71	4.434,51	5.321,41
HYUNDAI	TUCSON 1.6 HEV 180CV 4WD IBRIDO-BENZINA	0,6312	2.366,97	2.840,36	4.733,94	5.680,73
HYUNDAI	TUCSON 1.6 T-GDI 150CV IBRIDO-BENZINA	0,5787	2.169,95	2.603,94	4.339,91	5.207,89
INFINITI	Q50 3.5 HYBRID 364CV	0,8260	3.097,65	3.717,18	6.195,30	7.434,36
INFINITI	Q70 3.5 364CV	0,9333	3.499,73	4.199,68	6.999,47	8.399,36
JAGUAR	E-PACE 2021 1.5 I3 160CV IBRIDO BENZINA	0,6310	2.366,27	2.839,53	4.732,55	5.679,05
JAGUAR	E-PACE 2021 2.0 I4 200CV IBRIDO BENZINA	0,7312	2.742,08	3.290,50	5.484,17	6.581,00
JAGUAR	E-PACE 2021 2.0 I4 249CV IBRIDO BENZINA	0,7874	2.952,68	3.543,21	5.905,36	7.086,43
JAGUAR	E-PACE 2021 2.0 I4 300CV IBRIDO BENZINA	0,9599	3.599,76	4.319,71	7.199,51	8.639,42
JAGUAR	F-PACE 3.0 400CV IBRIDO BENZINA	1,0155	3.807,96	4.569,55	7.615,91	9.139,10
KIA	CEED 1.0 T-GDI 120CV IBRIDO BENZINA	0,4812	1.804,53	2.165,44	3.609,07	4.330,88
KIA	CEED 1.5 T-GDI 160CV IBRIDO BENZINA	0,5399	2.024,47	2.429,36	4.048,94	4.858,72
KIA	CEED 2022 1.5 T-GDI 160CV	0,5800	2.174,88	2.609,86	4.349,76	5.219,71
KIA	NIRO 1.6 GDI DCT HEV 140CV HYBRID	0,4647	1.742,79	2.091,34	3.485,57	4.182,69
KIA	NIRO 2019 1.6 GDI HEV 140CV HYBRID	0,4701	1.762,87	2.115,45	3.525,74	4.230,89
KIA	PROCEED 1.5 T-GDI 160CV MHEV IBRIDO BENZINA	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
KIA	RIO 1.0 T-GDI 100CV IBRIDO-BENZINA	0,4422	1.658,28	1.989,93	3.316,55	3.979,86
KIA	RIO 1.0 T-GDI 120CV IBRIDO-BENZINA	0,4648	1.743,00	2.091,60	3.485,99	4.183,19
KIA	SORENTO 2020 1.6 T-GDI 230CV 2WD IBRIDO-BENZINA	0,6946	2.604,66	3.125,60	5.209,33	6.251,19
KIA	SORENTO 2020 1.6 T-GDI 230CV 4WD IBRIDO-BENZINA	0,7241	2.715,21	3.258,26	5.430,43	6.516,51
KIA	SPORTAGE 2022 1.6 TGDI HEV 230CV	0,6118	2.294,29	2.753,15	4.588,58	5.506,29
KIA	SPORTAGE 2022 1.6 TGDI HEV 230CV AWD	0,6614	2.480,09	2.976,11	4.960,18	5.952,21
KIA	SPORTAGE 2022 1.6 TGDI MHEV 150CV	0,5799	2.174,81	2.609,77	4.349,61	5.219,53
KIA	STONIC 2020 1.0 TGDI 120CV IBRIDO-BENZINA	0,4683	1.756,12	2.107,34	3.512,24	4.214,68
KIA	XCEED 1.5 TGDI 160CV MHEV IBRIDO BENZINA	0,5116	1.918,44	2.302,13	3.836,89	4.604,27
LANCIA	YPSILON 1.0 69CV HYBRID	0,3885	1.456,91	1.748,29	2.913,81	3.496,57
LAND ROVER	DEFENDER 110 2020 3.0 I6 400CV 5P IBRIDO-BENZINA	1,0968	4.112,90	4.935,48	8.225,81	9.870,97
LAND ROVER	DEFENDER 110 3.0 MHEV 400CV	0,9924	3.721,68	4.466,01	7.443,35	8.932,02
LAND ROVER	DEFENDER 90 2020 3.0 I6 400CV 3P IBRIDO-BENZINA	0,9803	3.676,00	4.411,20	7.352,00	8.822,39
LAND ROVER	DEFENDER 90 3.0 MHEV 400CV	0,9508	3.565,56	4.278,67	7.131,12	8.557,34
LAND ROVER	DISCOVERY 2021 2.0 I4 300CV IBRIDO BENZINA	0,9034	3.387,74	4.065,29	6.775,49	8.130,58
LAND ROVER	DISCOVERY 2021 3.0 I6 360CV IBRIDO BENZINA	1,0774	4.040,19	4.848,23	8.080,38	9.696,46
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4 200CV	0,8153	3.057,30	3.668,76	6.114,59	7.337,51
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4 249CV	0,7673	2.877,20	3.452,64	5.754,41	6.905,29
LAND ROVER	RANGE ROVER 2022 3.0 I6 400CV IBRIDO BENZINA	1,5452	5.794,35	6.953,22	11.588,70	13.906,44
LAND ROVER	RANGE ROVER 3.0 I6 MHEV 400CV	1,3116	4.918,65	5.902,38	9.837,30	11.804,76
LAND ROVER	RANGE ROVER EVOQUE 1.5 I3 160CV AWD IBRIDO-BENZINA	0,6270	2.351,18	2.821,42	4.702,37	5.642,84
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 200CV AWD	0,7302	2.738,34	3.286,01	5.476,68	6.572,02
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 250CV AWD	0,7733	2.899,85	3.479,82	5.799,70	6.959,64
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 300CV AWD	0,8186	3.069,89	3.683,86	6.139,77	7.367,72
LAND ROVER	RANGE ROVER SPORT 3.0 I6 400CV IBRIDO-BENZINA	1,1418	4.281,82	5.138,19	8.563,64	10.276,37
LAND ROVER	VELAR 2.0 SI4 250CV IBRIDO-BENZINA	0,9732	3.649,38	4.379,25	7.298,75	8.758,50
LAND ROVER	VELAR 3.0 I6 400CV IBRIDO-BENZINA	1,0181	3.817,86	4.581,43	7.635,72	9.162,86
LEXUS	CT 200H 136CV ND	0,5153	1.932,30	2.318,76	3.864,59	4.637,51
LEXUS	GS 300H 223CV	0,7168	2.687,88	3.225,46	5.375,76	6.450,91
LEXUS	IS 300H 223CV ND	0,6303	2.363,61	2.836,33	4.727,21	5.672,66
LEXUS	LC 500H 3.5 360CV HYBRID	1,3599	5.099,72	6.119,66	10.199,44	12.239,33
LEXUS	LS 600H 445CV ND	1,3015	4.880,62	5.856,74	9.761,24	11.713,48
LEXUS	NX 350H 2.5 4WD 240CV FULL	0,8313	3.117,26	3.740,72	6.234,53	7.481,43
LEXUS	NX HYBRID 2.5 197CV	0,6600	2.474,81	2.969,78	4.949,63	5.939,55
LEXUS	NX HYBRID 2.5 197CV 4WD	0,7274	2.727,61	3.273,13	5.455,22	6.546,26
LEXUS	RC 300H 2.5 223 CV	0,7171	2.689,11	3.226,94	5.378,23	6.453,87
LEXUS	RX HYBRID 3.5 313CV	0,9708	3.640,68	4.368,81	7.281,35	8.737,62
LEXUS	UX 2.0 184CV IBRIDO BENZINA	0,6635	2.488,05	2.985,66	4.976,11	5.971,33
LEXUS	UX 2.0 184CV 4WD IBRIDO BENZINA	0,7229	2.710,70	3.252,84	5.421,40	6.505,68
LEXUS	UX HYBRID 2.0 177CV	0,6054	2.270,14	2.724,17	4.540,28	5.448,33
LEXUS	UX HYBRID 2.0 4WD 177CV	0,6187	2.320,24	2.784,29	4.640,48	5.568,57
LEXUS	UX250H 2.0 2WD HYBRID	0,6234	2.337,66	2.805,19	4.675,32	5.610,38
LEXUS	UX250H 2.0 4WD HYBRID	0,6728	2.523,06	3.027,67	5.046,12	6.055,34
LINK & CO	LINK & CO 01 1.5 197CV FULL HYBRID	0,5705	2.139,52	2.567,43	4.279,04	5.134,85
MASERATI	GHIBLI 2.0 330CV MHEV IBRIDA	0,9515	3.568,26	4.281,92	7.136,53	8.563,83
MASERATI	LEVANTE 2.0 330CV MHEV IBRIDO BENZINA	1,1204	4.201,32	5.041,58	8.402,63	10.083,16
MAZDA	2 1.5 FULL HYBRID 115CV	0,4317	1.618,88	1.942,65	3.237,75	3.885,30
MAZDA	2 2020 1.5 SKYACTIV 75CV	0,3993	1.497,23	1.796,67	2.994,45	3.593,34

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

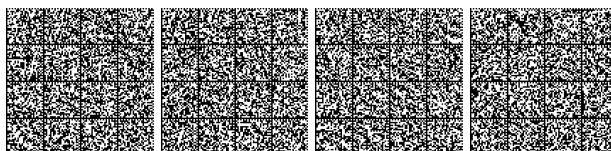
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MAZDA	2 2020 1.5 SKYACTIV 90CV	0,4383	1.643,63	1.972,35	3.287,25	3.944,70
MAZDA	3 2019 2.0 SKYACTIV 122CV	0,5121	1.920,47	2.304,56	3.840,94	4.609,13
MAZDA	3 2019 2.0 SKYACTIV 150CV	0,5361	2.010,54	2.412,64	4.021,07	4.825,29
MAZDA	3 2019 2.0 SKYACTIV 179CV	0,5205	1.952,00	2.342,40	3.904,00	4.684,80
MAZDA	3 2019 2.0 SKYACTIV 186CV	0,5555	2.083,24	2.499,89	4.166,48	4.999,77
MAZDA	CX-30 2.0 120CV 4WD HYBRID	0,5406	2.027,31	2.432,78	4.054,63	4.865,55
MAZDA	CX-30 2.0 180CV 2WD HYBRID	0,5267	1.974,95	2.369,94	3.949,91	4.739,89
MAZDA	CX-30 2.0 180CV 4WD HYBRID	0,5616	2.106,14	2.527,37	4.212,29	5.054,74
MAZDA	CX-5 2.5L E-SKYACTIV-G 194CV AWD IBRIDO BENZINA	0,7748	2.905,67	3.486,81	5.811,35	6.973,61
MERCEDES	C200 AUTO 1.5 197CV CABRIO MILD HYBRID	0,9881	3.705,53	4.446,63	7.411,06	8.893,27
MERCEDES	C200 AUTO 1.5 197CV COUPÉ MILD HYBRID	0,8274	3.102,88	3.723,46	6.205,76	7.446,92
MERCEDES	C200 AUTO EQ 1.5 197CV CABRIO IBRIDO BENZINA	0,8378	3.141,63	3.769,96	6.283,27	7.539,92
MERCEDES	C200 AUTO EQ 1.5 197CV COUPÉ IBRIDO BENZINA	0,7580	2.842,65	3.411,18	5.685,29	6.822,35
MERCEDES	C200 AUTO EQ 1.5 197CV IBRIDO BENZINA	0,7138	2.676,62	3.211,95	5.353,25	6.423,89
MERCEDES	C200 SW AUTO EQ 1.5 197CV IBRIDO BENZINA	0,7291	2.734,23	3.281,07	5.468,45	6.562,14
MERCEDES	CLS 450 3.0 367CV HYBRID	1,0191	3.821,49	4.585,79	7.642,99	9.171,59
MERCEDES	CLS 450 3.0 4MATIC 367CV IBRIDO BENZINA	1,2345	4.629,49	5.555,39	9.258,98	11.110,78
MERCEDES	CLS 450 3.0 4MATIC AMG 435CV IBRIDO BENZINA	1,2823	4.808,62	5.770,35	9.617,24	11.540,69
MERCEDES	CLS 53 4MATIC 3.0 435CV MILD HYBRID	1,4590	5.471,11	6.565,33	10.942,22	13.130,66
MERCEDES	E200 2.0 210CV BERLINA MILD HYBRID	0,8560	3.210,14	3.852,16	6.420,27	7.704,32
MERCEDES	E200 AUT 2023 2.0 197CV MILD HYBRID	0,8473	3.177,26	3.812,71	6.354,52	7.625,42
MERCEDES	E200 CABRIO 2.0 210CV MILD HYBRID	0,9497	3.561,30	4.273,56	7.122,59	8.547,11
MERCEDES	E200 COUPÉ 2.0 210CV MILD HYBRID	0,8883	3.331,21	3.997,45	6.662,42	7.994,91
MERCEDES	E200 EQ-BOOST 2.0 210CV IBRIDO BENZINA	0,7907	2.964,97	3.557,96	5.929,94	7.115,92
MERCEDES	E200 SW 2.0 210CV MILD HYBRID	0,8848	3.318,01	3.981,61	6.636,02	7.963,22
MERCEDES	E200 SW EQ-BOOST 2.0 210CV IBRIDO BENZINA	0,7886	2.957,39	3.548,87	5.914,78	7.097,73
MERCEDES	E350 CABRIO 2.0 313CV MILD HYBRID	0,9578	3.591,77	4.310,13	7.183,55	8.620,25
MERCEDES	E350 COUPÉ 2.0 313CV MILD HYBRID	0,9932	3.724,54	4.469,45	7.449,08	8.938,90
MERCEDES	E350 EQ-BOOST 2.0 313CV CABRIO IBRIDO BENZINA	0,9279	3.479,69	4.175,62	6.959,37	8.351,24
MERCEDES	E350 EQ-BOOST 2.0 313CV COUPÉ IBRIDO BENZINA	0,8849	3.318,54	3.982,25	6.637,08	7.964,50
MERCEDES	E350 EQ-BOOST 2.0 313CV IBRIDO BENZINA	0,8783	3.293,52	3.952,22	6.587,03	7.904,44
MERCEDES	E450 4MATIC 3.0 457CV MILD HYBRID	1,0675	4.003,11	4.803,73	8.006,22	9.607,46
MERCEDES	E450 AUT 2023 4MATIC 3.0 367CV MILD HYBRID	1,0346	3.879,87	4.655,84	7.759,74	9.311,69
MERCEDES	E450 CABRIO 4MATIC 3.0 367CV MILD HYBRID	1,1279	4.229,78	5.075,73	8.459,55	10.151,46
MERCEDES	E450 COUPÉ 4MATIC 3.0 457CV MILD HYBRID	1,0883	4.081,23	4.897,48	8.162,46	9.794,95
MERCEDES	E450 EQ-BOOST 3.0 4MATIC 457CV IBRIDO-BENZINA	0,9806	3.677,37	4.412,85	7.354,75	8.825,70
MERCEDES	E450 SW 4MATIC 3.0 457CV MILD HYBRID	1,0913	4.092,21	4.910,65	8.184,42	9.821,30
MERCEDES	E53 COUPÉ 4MATIC 3.0 457CV AMG MILD HYBRID	1,2404	4.651,47	5.581,76	9.302,93	11.163,52
MERCEDES	GLC 200 2.0 4MATIC EQ-BOOST 197CV	0,7586	2.844,65	3.413,58	5.689,31	6.827,17
MERCEDES	GLC 200 2.0 4MATIC MILD HYBRID 197CV	0,7661	2.872,98	3.447,58	5.745,97	6.895,16
MERCEDES	GLC 300 2.0 4MATIC EQ-BOOST 350CV	0,8497	3.186,45	3.823,74	6.372,90	7.647,48
MERCEDES	GLC 300 2.0 4MATIC MILD HYBRID 350CV	0,8573	3.214,89	3.857,87	6.429,79	7.715,75
MERCEDES	GLE 450 3.0 4MATIC EQ-BOOST 389CV	1,1595	4.348,07	5.217,68	8.696,13	10.435,36
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 460CV	1,2877	4.828,91	5.794,69	9.657,81	11.589,37
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV COUPÉ	1,3868	5.200,57	6.240,68	10.401,14	12.481,36
MERCEDES	GLE 63 4.0 4MATIC AMG S 634CV	1,7822	6.683,12	8.019,74	13.366,24	16.039,49
MERCEDES	GLE 63 4.0 4MATIC AMG S 612CV COUPÉ	1,9459	7.296,95	8.756,33	14.593,89	17.512,67
MERCEDES	GLS 580 4.0 4MATIC 490CV	1,5295	5.735,81	6.882,97	11.471,61	13.765,93
MERCEDES	GLS 580 4.0 4MATIC EQ-BOOST 490CV	1,3910	5.216,18	6.259,41	10.432,35	12.518,82
MERCEDES	GLS 600 4.0 4MATIC 560CV MAYBACH	1,9783	7.418,61	8.902,33	14.837,22	17.804,66
MERCEDES	GLS 63 AMG 4.0 4MATIC 612CV	1,9445	7.291,81	8.750,17	14.583,62	17.500,35
MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 389CV IBRIDO BENZINA	1,3876	5.203,50	6.244,20	10.407,00	12.488,40
MERCEDES	GT COUPÉ 4 53 4MATIC 3.0 457CV IBRIDO BENZINA	1,5458	5.796,75	6.956,10	11.593,50	13.912,20
MERCEDES	S 400 3.5 V6 333CV HYBRID	1,1439	4.289,70	5.147,64	8.579,39	10.295,27
MERCEDES	S450 3.0 4MATIC EQ BOOST 389CV IBRIDO BENZINA	1,2607	4.727,56	5.673,07	9.455,12	11.346,14
MERCEDES	S450 3.0 EQ-BOOST 4MATIC 367CV IBRIDO BENZINA	1,3090	4.908,81	5.890,57	9.817,61	11.781,14
MERCEDES	S450 4MATIC 3.0 367CV MILD HYBRID	1,4748	5.530,50	6.636,60	11.061,00	13.273,20
MERCEDES	S500 3.0 EQ BOOST 457CV IBRIDO BENZINA	1,3520	5.070,01	6.084,01	10.140,02	12.168,02
MERCEDES	S500 3.0 EQ-BOOST 4MATIC 435CV IBRIDO BENZINA	1,3803	5.176,23	6.211,47	10.352,45	12.422,94
MERCEDES	S500 4MATIC 3.0 435CV MILD HYBRID	1,5755	5.908,20	7.089,84	11.816,39	14.179,67
MERCEDES	S580 4MATIC 4.0 503CV MILD HYBRID	1,6026	6.009,88	7.211,86	12.019,76	14.423,72
MINI	MINI COUNTRYMAN S ALL4 2.0 218CV IBRIDO BENZINA	0,6913	2.592,52	3.111,02	5.185,04	6.222,04
NISSAN	QASHQAI 2021 1.3 140CV IBRIDO-BENZINA	0,5178	1.941,71	2.330,06	3.883,43	4.660,11
NISSAN	QASHQAI 2021 1.3 158CV IBRIDO-BENZINA	0,5488	2.058,02	2.469,62	4.116,03	4.939,24
NISSAN	QASHQAI 2021 1.3 158CV 4WD IBRIDO-BENZINA	0,5832	2.186,94	2.624,33	4.373,88	5.248,66
RENAULT	ARKANA 1.3 TCE 160CV IBRIDO BENZINA	0,5444	2.041,33	2.449,59	4.082,66	4.899,19
RENAULT	CAPTUR 1.3 140CV MILD HYBRID	0,5100	1.912,32	2.294,78	3.824,64	4.589,57
RENAULT	CAPTUR 2021 1.6 145CV IBRIDO BENZINA	0,5061	1.897,87	2.277,44	3.795,74	4.554,88
RENAULT	CLIO 1.6 E-TECH 140CV IBRIDO-BENZINA	0,4293	1.609,71	1.931,66	3.219,43	3.863,31
SEAT	LEON 2020 1.0 ETSI 110CV IBRIDO-BENZINA	0,5375	2.015,45	2.418,54	4.030,90	4.837,08
SEAT	LEON 2020 1.5 ETSI 150CV HYBRID	0,5865	2.199,41	2.639,29	4.398,81	5.278,57
SEAT	LEON SPORTSTOURER 2020 1.0 ETSI 110CV HYBRID	0,5549	2.080,88	2.497,05	4.161,75	4.994,10

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SEAT	LEON SPORTSTOURER 2020 1.5 ETSI 150CV HYBRID	0,5934	2.225,24	2.670,28	4.450,47	5.340,56
SKODA	OCTAVIA 2020 1.0 E-TEC 110CV IBRIDO-BENZINA	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
SKODA	OCTAVIA 2020 1.0 E-TEC 150CV IBRIDO-BENZINA	0,6027	2.260,26	2.712,32	4.520,53	5.424,63
SKODA	OCTAVIA WAGON 2020 1.0 E-TEC 110CV IBRIDO-BENZINA	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
SUBARU	IMPREZA 2.0I LINEARTRONIC MHEV 150CV HYBRID	0,6180	2.317,38	2.780,86	4.634,76	5.561,71
SUBARU	XV 2.0I E-BOXER MHEV 166CV HYBRID	0,6494	2.435,26	2.922,31	4.870,52	5.844,63
SUZUKI	BALENO 1.2 SHVS DUALJET 90CV	0,4399	1.649,56	1.979,47	3.299,12	3.958,94
SUZUKI	BALENO 2019 1.2 90CV HYBRID	0,4089	1.533,33	1.840,00	3.066,67	3.680,00
SUZUKI	IGNIS 1.2 90CV HYBRID	0,3765	1.411,72	1.694,07	2.823,44	3.388,13
SUZUKI	IGNIS 1.2 90CV 4X4 HYBRID	0,4060	1.522,43	1.826,91	3.044,86	3.653,83
SUZUKI	IGNIS 1.2 93CV HYBRID	0,4000	1.499,87	1.799,85	2.999,75	3.599,69
SUZUKI	S-CROSS 1.4 130CV 2WD HYBRID	0,4708	1.765,67	2.118,80	3.531,33	4.237,60
SUZUKI	S-CROSS 1.4 130CV 4WD HYBRID	0,5027	1.885,25	2.262,30	3.770,51	4.524,61
SUZUKI	SWIFT 1.0 BOOSTERJET 110CV HYBRID	0,3978	1.491,65	1.789,98	2.983,31	3.579,97
SUZUKI	SWIFT 1.2 90CV HYBRID	0,3840	1.439,84	1.727,81	2.879,69	3.455,62
SUZUKI	SWIFT 1.4 130CV HYBRID	0,5070	1.901,25	2.281,50	3.802,50	4.563,00
TOYOTA	AURIS 1.8 136CV HYBRID	0,4584	1.719,02	2.062,83	3.438,05	4.125,65
TOYOTA	AURIS TS 1.8 136CV HYBRID SW	0,4597	1.724,02	2.068,83	3.448,04	4.137,65
TOYOTA	C-HR 2019 1.8 E-CVT 122CV HYBRID	0,5517	2.068,77	2.482,53	4.137,55	4.965,06
TOYOTA	C-HR 2019 2.0 E-CVT 184CV HYBRID	0,5908	2.215,55	2.658,66	4.431,10	5.317,32
TOYOTA	C-HR HYBRID 1.8 122CV	0,4817	1.806,47	2.167,76	3.612,93	4.335,52
TOYOTA	COROLLA 2019 1.8 122CV HYBRID	0,4782	1.793,28	2.151,93	3.586,55	4.303,86
TOYOTA	COROLLA 2019 2.0 180CV HYBRID	0,5317	1.993,70	2.392,44	3.987,40	4.784,88
TOYOTA	COROLLA TOURING 2019 1.8 122CV HYBRID	0,4853	1.819,76	2.183,72	3.639,53	4.367,43
TOYOTA	COROLLA TOURING 2019 2.0 180CV HYBRID	0,5387	2.020,18	2.424,22	4.040,36	4.848,44
TOYOTA	PRIUS 1.8 122CV IBRIDA	0,5184	1.943,90	2.332,68	3.887,80	4.665,36
TOYOTA	PRIUS 7 POSTI 1.8 134CV IBRIDA	0,5586	2.094,87	2.513,84	4.189,73	5.027,68
TOYOTA	RAV4 HYBRID 2.5 197CV 2WD	0,5766	2.162,25	2.594,70	4.324,49	5.189,39
TOYOTA	RAV4 HYBRID 2.5 197CV 4WD	0,6031	2.261,66	2.714,00	4.523,33	5.427,99
TOYOTA	YARIS 1.5 100CV HYBRID	0,4104	1.539,07	1.846,89	3.078,14	3.693,77
TOYOTA	YARIS 2020 1.5 116CV IBRIDO-BENZINA	0,4489	1.683,44	2.020,13	3.366,89	4.040,26
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 ETSI 110CV IBRIDO-BENZINA	0,5653	2.120,06	2.544,07	4.240,12	5.088,14
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 130CV IBRIDO BENZINA	0,6088	2.282,97	2.739,57	4.565,95	5.479,14
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 150CV IBRIDO BENZINA	0,6496	2.435,85	2.923,02	4.871,69	5.846,03
VOLKSWAGEN	GOLF VIII 2020 1.0 ETSI 110CV HYBRID	0,5591	2.096,49	2.515,79	4.192,99	5.031,59
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 130CV IBRIDO BENZINA	0,5945	2.229,53	2.675,43	4.459,06	5.350,87
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 150CV HYBRID	0,6490	2.433,81	2.920,57	4.867,61	5.841,14
VOLVO	S60 B3 GEARTRONIC 2.0 163CV HYBRID	0,6564	2.461,54	2.953,85	4.923,08	5.907,70
VOLVO	S60 B4 GEARTRONIC 2.0 197CV HYBRID	0,6791	2.546,61	3.055,93	5.093,21	6.111,86
VOLVO	S60 B5 GEARTRONIC AWD 2.0 250CV HYBRID	0,7267	2.725,11	3.270,14	5.450,23	6.540,27
VOLVO	S90 B4 GEARTRONIC 2.0 197CV HYBRID	0,8382	3.143,13	3.771,76	6.286,27	7.543,52
VOLVO	V60 B3 AUT 2.0 163CV IBRIDO BENZINA	0,7164	2.686,66	3.223,99	5.373,32	6.447,98
VOLVO	V60 B3 GEARTRONIC 2.0 163CV HYBRID	0,6690	2.508,63	3.010,36	5.017,27	6.020,72
VOLVO	V60 B4 GEARTRONIC 2.0 197CV HYBRID	0,6996	2.623,51	3.148,21	5.247,02	6.296,42
VOLVO	V60 B5 AUT AWD 2.0 250CV IBRIDO BENZINA	0,9097	3.411,44	4.093,72	6.822,87	8.187,44
VOLVO	V60 B5 GEARTRONIC AWD 2.0 250CV HYBRID	0,7447	2.792,71	3.351,25	5.585,42	6.702,51
VOLVO	V90 B4 GEARTRONIC 2.0 197CV HYBRID	0,8636	3.238,56	3.886,27	6.477,12	7.772,54
VOLVO	V90 CROSS COUNTRY B5 AWD GEARTRONIC 2.0 250CV HYBRID	0,9506	3.564,90	4.277,88	7.129,79	8.555,75
VOLVO	XC40 2019 B4 GEARTRONIC AWD 2.0 197CV IBRIDO BENZINA	0,7158	2.684,12	3.220,95	5.368,25	6.441,89
VOLVO	XC40 2019 B5 GEARTRONIC AWD 2.0 250CV IBRIDO BENZINA	0,7670	2.876,19	3.451,42	5.752,37	6.902,85
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 197CV IBRIDO BENZINA	0,7921	2.970,54	3.564,65	5.941,08	7.129,30
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 265CV IBRIDO BENZINA	0,7737	2.901,29	3.481,55	5.802,58	6.963,09
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 250CV IBRIDO BENZINA	0,8069	3.025,71	3.630,85	6.051,42	7.261,70
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 265CV IBRIDO BENZINA	0,7926	2.972,42	3.566,90	5.944,83	7.133,80
VOLVO	XC60 2019 B6 GEARTRONIC 2.0 AWD 313CV IBRIDO BENZINA	0,8617	3.231,38	3.877,65	6.462,76	7.755,31
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD 250CV IBRIDO BENZINA	0,8944	3.353,87	4.024,64	6.707,74	8.049,29
VOLVO	XC90 B5 2.0 AWD 265CV IBRIDO-BENZINA	0,8901	3.337,81	4.005,37	6.675,62	8.010,74
VOLVO	XC90 B5 AWD AUT 2.0 250CV IBRIDO BENZINA	1,0520	3.944,85	4.733,82	7.889,70	9.467,64
VOLVO	XC90 B6 2.0 AWD 315CV IBRIDO-BENZINA	0,9465	3.549,26	4.259,11	7.098,51	8.518,21

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	A6 45 3.0 TDI QUATTRO TIPTR 231CV HYBRID	0,7231	2.711,47	3.253,76	5.422,93	6.507,52
AUDI	A6 ALLROAD 45 3.0 TDI QUATTRO TIPTR 230CV HYBRID	0,7761	2.910,23	3.492,27	5.820,46	6.984,55
AUDI	A6 ALLROAD 55 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8415	3.155,71	3.786,85	6.311,41	7.573,70
AUDI	A6 AVANT 45 3.0 TDI QUATTRO TIPTR 231CV HYBRID	0,7296	2.736,15	3.283,38	5.472,30	6.566,76
AUDI	A7 SPB 50 3.0 TDI 286CV HYBRID	0,8272	3.101,83	3.722,19	6.203,66	7.444,39
AUDI	A8 60 4.0 TDI QUATTRO TIPTR 435CV HYBRID	1,1106	4.164,62	4.997,55	8.329,25	9.995,09
AUDI	Q5 30 2.0 TDI S-TRONIC 136CV HYBRID	0,5690	2.133,84	2.560,61	4.267,68	5.121,21
AUDI	Q5 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6890	2.583,84	3.100,61	5.167,68	6.201,22
AUDI	Q5 35 SPB 2.0 TDI S-TRONIC 204CV IBRIDO-GASOLIO	0,6397	2.398,89	2.878,67	4.797,78	5.757,33
AUDI	Q7 45 3.0 TDI QUATTRO TRIP 230CV HYBRID	0,7578	2.841,75	3.410,10	5.683,49	6.820,19
AUDI	S4 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8126	3.047,24	3.656,69	6.094,48	7.313,37
AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8222	3.083,37	3.700,05	6.166,75	7.400,10
AUDI	S5 3.0 TDI QUATTRO TIPTR 350CV COUPÉ HYBRID	0,8394	3.147,67	3.777,21	6.295,34	7.554,41
AUDI	S5 SPB 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8394	3.147,67	3.777,21	6.295,34	7.554,41
AUDI	S6 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8678	3.254,39	3.905,27	6.508,79	7.810,55
AUDI	S7 SPB 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,9529	3.573,40	4.288,08	7.146,80	8.576,16
AUDI	SQ5 3.0 TDI 350CV HYBRID	0,8386	3.144,77	3.773,72	6.289,53	7.547,44
AUDI	SQ8 4.0 TDI QUATTRO TIPTR 435CV HYBRID	1,0687	4.007,68	4.809,22	8.015,36	9.618,44
BMW	316D 2.0 48V 122CV HYBRID	0,6070	2.276,41	2.731,69	4.552,82	5.463,38
BMW	316D TOURING 2.0 48V 122CV HYBRID	0,6207	2.327,47	2.792,96	4.654,94	5.585,93
BMW	330D 3.0 286CV IBRIDO GASOLIO	0,7666	2.874,92	3.449,91	5.749,84	6.899,81
BMW	518D 2.0 150CV IBRIDO-GASOLIO	0,6926	2.597,15	3.116,58	5.194,30	6.233,16
BMW	518D TOURING 2.0 150CV IBRIDO-GASOLIO	0,7115	2.668,13	3.201,75	5.336,25	6.403,50
BMW	520D 2.0 AUT 190CV HYBRID	0,7173	2.690,03	3.228,03	5.380,05	6.456,07
BMW	520D 2.0 XDRIVE 190CV HYBRID	0,7409	2.778,47	3.334,17	5.556,95	6.668,34
BMW	520D TOURING 2.0 AUT 190CV HYBRID	0,7519	2.819,57	3.383,48	5.639,13	6.766,96
BMW	520D TOURING 2.0 XDRIVE 190CV HYBRID	0,7758	2.909,22	3.491,07	5.818,44	6.982,13
BMW	530D 3.0 250CV IBRIDO-GASOLIO	0,7738	2.901,85	3.482,22	5.803,70	6.964,44
BMW	530D TOURING 3.0 250CV IBRIDO-GASOLIO	0,8258	3.096,70	3.716,04	6.193,41	7.432,09
BMW	530D TOURING XDRIVE 3.0 250CV IBRIDO-GASOLIO	0,8529	3.198,42	3.838,11	6.396,84	7.676,21
BMW	530D XDRIVE 3.0 250CV IBRIDO-GASOLIO	0,8155	3.057,98	3.669,57	6.115,95	7.339,14
BMW	540D TOURING XDRIVE 3.0 340CV IBRIDO-GASOLIO	0,9098	3.411,75	4.094,10	6.823,50	8.188,20
BMW	540D XDRIVE 3.0 340CV IBRIDO-GASOLIO	0,8817	3.306,35	3.967,62	6.612,70	7.935,25
BMW	620D XDRIVE GRAN TURISMO 2.0 190CV IBRIDO-GASOLIO	0,7231	2.711,56	3.253,87	5.423,12	6.507,75
BMW	620D GRAN TURISMO 2.0 190CV IBRIDO-GASOLIO	0,7061	2.648,00	3.177,60	5.295,99	6.355,19
BMW	630D GRAN TURISMO 3.0 211CV IBRIDO-GASOLIO	0,7718	2.894,10	3.472,92	5.788,20	6.945,84
BMW	630D XDRIVE GRAN TURISMO 3.0 286CV IBRIDO-GASOLIO	0,9011	3.379,23	4.055,08	6.758,46	8.110,16
BMW	640D XDRIVE GRAN TURISMO 3.0 340CV IBRIDO-GASOLIO	0,9556	3.583,49	4.300,18	7.166,97	8.600,37
BMW	730D 3.0 389CV IBRIDO-GASOLIO	1,0761	4.035,49	4.842,59	8.070,98	9.685,17
BMW	730D XDRIVE 3.0 286CV IBRIDO-GASOLIO	1,0830	4.061,26	4.873,51	8.122,51	9.747,02
BMW	740D XDRIVE 3.0 340CV IBRIDO-GASOLIO	1,1345	4.254,50	5.105,40	8.509,00	10.210,79
BMW	840D XDRIVE CABRIO 3.0 340CV IBRIDO-GASOLIO	1,0485	3.932,05	4.718,46	7.864,10	9.436,92
BMW	840D XDRIVE COUPÉ 3.0 340CV IBRIDO-GASOLIO	1,0019	3.757,03	4.508,44	7.514,07	9.016,88
BMW	840D XDRIVE GRAN COUPÉ 3.0 340CV IBRIDO-GASOLIO	0,9865	3.699,21	4.439,05	7.398,41	8.878,09
BMW	X3 SDRIVE 18D 2.0 150CV IBRIDO-GASOLIO	0,7082	2.655,62	3.186,74	5.311,24	6.373,48
BMW	X3 XDRIVE 20D 2.0 190CV HYBRID	0,7433	2.787,56	3.345,07	5.575,12	6.690,15
BMW	X3 XDRIVE 30D 3.0 250CV IBRIDO-GASOLIO	0,7972	2.989,31	3.587,18	5.978,63	7.174,35
BMW	X3 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8456	3.171,08	3.805,29	6.342,15	7.610,58
BMW	X3 XDRIVE M40D 3.0 340CV IBRIDO-GASOLIO	0,9233	3.462,36	4.154,83	6.924,72	8.309,66
BMW	X5 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8884	3.331,36	3.997,63	6.662,72	7.995,26
BMW	X5 XDRIVE 40D 3.0 340CV HYBRID	0,9223	3.458,51	4.150,22	6.917,03	8.300,43
BMW	X6 XDRIVE 40D 3.0 340CV HYBRID	0,9920	3.720,13	4.464,15	7.440,26	8.928,31
BMW	X7 XDRIVE 40D 3.0 340CV IBRIDO GASOLIO	1,1051	4.144,18	4.973,02	8.288,37	9.946,04
DS	DS5 2.0 200CV IBRIDO GASOLIO	0,5421	2.032,97	2.439,57	4.065,94	4.879,13
FORD	KUGA 2019 2.0 ECOBLUE MHEV 150CV 2WD HYBRID	0,4865	1.824,26	2.189,11	3.648,51	4.378,22
FORD	TOURNEO CUSTOM 2.0 130CV IBRIDO-GASOLIO	0,6732	2.524,43	3.029,31	5.048,86	6.058,63
FORD	TOURNEO CUSTOM 2.0 185CV IBRIDO-GASOLIO	0,7053	2.644,82	3.173,79	5.289,64	6.347,57
HYUNDAI	I30 1.6 CRDI 136CV IBRIDO-GASOLIO	0,4478	1.679,24	2.015,08	3.358,47	4.030,17
HYUNDAI	KONA 1.6 CRDI 136CV HYBRID	0,4282	1.605,79	1.926,95	3.211,58	3.853,89
HYUNDAI	KONA 1.6 CRDI 136CV 4WD HYBRID	0,4558	1.709,40	2.051,28	3.418,80	4.102,56
HYUNDAI	TUCSON 2.0 CRDI 48V 4WD 201CV	0,6053	2.269,88	2.723,85	4.539,75	5.447,70
HYUNDAI	TUCSON 2020 1.6 CRDI 123CV HYBRID	0,4852	1.819,43	2.183,31	3.638,85	4.366,62
HYUNDAI	TUCSON 2020 1.6 CRDI 144CV HYBRID	0,4953	1.857,41	2.228,89	3.714,82	4.457,79
HYUNDAI	TUCSON 2020 1.6 CRDI 150CV IBRIDO-GASOLIO	0,5697	2.136,48	2.563,78	4.272,96	5.127,56
JAGUAR	E-PACE 2021 2.0D I4 163CV IBRIDO GASOLIO	0,5969	2.238,38	2.686,05	4.476,75	5.372,10
JAGUAR	E-PACE 2021 2.0D I4 204CV IBRIDO GASOLIO	0,6311	2.366,63	2.839,95	4.733,25	5.679,90
JAGUAR	F-PACE 2.0D 163CV IBRIDO-GASOLIO	0,6610	2.478,70	2.974,44	4.957,40	5.948,88
JAGUAR	F-PACE 2.0D 204CV IBRIDO-GASOLIO	0,6849	2.568,20	3.081,84	5.136,41	6.163,69
JAGUAR	F-PACE 3.0D 300CV IBRIDO-GASOLIO	0,8111	3.041,58	3.649,90	6.083,16	7.299,79
JAGUAR	XE 2.0D 204CV AWD IBRIDO-GASOLIO	0,6693	2.509,72	3.011,66	5.019,43	6.023,32
KIA	CEED 1.6 CRDI 136CV MHEV IBRIDO GASOLIO	0,4307	1.615,23	1.938,28	3.230,46	3.876,55
KIA	SPORTAGE 1.6 CRDI 115CV IBRIDO GASOLIO	0,4458	1.671,59	2.005,90	3.343,17	4.011,81

FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
KIA	SPORTAGE 1.6 CRDI 136CV IBRIDO GASOLIO	0,4569	1.713,45	2.056,14	3.426,91	4.112,29
KIA	SPORTAGE 1.6 CRDI 136CV AWD IBRIDO GASOLIO	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
KIA	SPORTAGE 2.0 CRDI 185CV AWD IBRIDO GASOLIO	0,5840	2.190,00	2.628,00	4.380,00	5.256,00
KIA	SPORTAGE 2022 1.6 CRDI MHEV 136CV AWD	0,6039	2.264,70	2.717,63	4.529,39	5.435,27
KIA	X CEED 1.6 CRDI 136CV IBRIDO GASOLIO	0,4813	1.804,94	2.165,92	3.609,87	4.331,85
LAND ROVER	DEFENDER 110 2020 3.0 I6 200CV 5P IBRIDO-GASOLIO	0,8011	3.004,07	3.604,88	6.008,13	7.209,76
LAND ROVER	DEFENDER 110 2020 3.0 I6 250CV 5P IBRIDO-GASOLIO	0,8438	3.164,29	3.797,14	6.328,57	7.594,29
LAND ROVER	DEFENDER 110 2020 3.0 I6 300CV 5P IBRIDO-GASOLIO	0,8982	3.368,42	4.042,11	6.736,85	8.084,22
LAND ROVER	DEFENDER 90 2020 3.0 I6 200CV 3P IBRIDO-GASOLIO	0,7265	2.724,25	3.269,09	5.448,49	6.538,19
LAND ROVER	DEFENDER 90 2020 3.0 I6 250CV 3P IBRIDO-GASOLIO	0,7635	2.863,08	3.435,70	5.726,16	6.871,40
LAND ROVER	DEFENDER 90 2020 3.0 I6 300CV 3P IBRIDO-GASOLIO	0,8100	3.037,32	3.644,78	6.074,64	7.289,57
LAND ROVER	DISCOVERY 2021 3.0D I6 249CV IBRIDO GASOLIO	0,8565	3.211,70	3.854,04	6.423,41	7.708,09
LAND ROVER	DISCOVERY 2021 3.0D I6 300CV IBRIDO GASOLIO	0,9118	3.419,23	4.103,07	6.838,45	8.206,14
LAND ROVER	DISCOVERY 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9614	3.605,36	4.326,43	7.210,72	8.652,87
LAND ROVER	DISCOVERY SPORT 2019 2.0 I4-L 150CV	0,5896	2.210,87	2.653,04	4.421,74	5.306,09
LAND ROVER	DISCOVERY SPORT 2019 2.0 SD4 240CV	0,6532	2.449,44	2.939,33	4.898,88	5.878,66
LAND ROVER	DISCOVERY SPORT 2019 2.0 TD4 180CV	0,6096	2.286,05	2.743,26	4.572,10	5.486,52
LAND ROVER	RANGE ROVER 2022 3.0D I6 300CV IBRIDO GASOLIO	1,2840	4.815,15	5.778,18	9.630,30	11.556,36
LAND ROVER	RANGE ROVER 3.0D I6 250CV IBRIDO-GASOLIO	1,0549	3.955,94	4.747,13	7.911,89	9.494,26
LAND ROVER	RANGE ROVER 3.0D I6 350CV IBRIDO-GASOLIO	1,1673	4.377,45	5.252,93	8.754,89	10.505,87
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 150CV AWD	0,6110	2.291,28	2.749,54	4.582,57	5.499,08
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 180CV AWD	0,6259	2.347,31	2.816,77	4.694,61	5.633,53
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 240CV AWD	0,6586	2.469,70	2.963,65	4.939,41	5.927,29
LAND ROVER	RANGE ROVER SPORT 3.0D I6 250CV IBRIDO GASOLIO	0,8566	3.212,35	3.854,82	6.424,71	7.709,65
LAND ROVER	RANGE ROVER SPORT 3.0D I6 300CV IBRIDO-GASOLIO	0,9134	3.425,34	4.110,40	6.850,67	8.220,81
LAND ROVER	RANGE ROVER SPORT 3.0D I6 350CV IBRIDO-GASOLIO	1,0266	3.849,87	4.619,84	7.699,74	9.239,68
LAND ROVER	VELAR 2.0D I4 204CV IBRIDO-GASOLIO	0,7992	2.997,08	3.596,49	5.994,15	7.192,99
LAND ROVER	VELAR 3.0D I6 300CV IBRIDO-GASOLIO	0,9206	3.452,16	4.142,59	6.904,32	8.285,18
MERCEDES	C 300 BLUETEC 2.2 231CV HYBRID	0,6246	2.342,21	2.810,65	4.684,42	5.621,31
MERCEDES	C 300 BLUETEC 2.2 231CV SW HYBRID	0,6372	2.389,60	2.867,53	4.779,21	5.735,05
MERCEDES	C220D 2.0 200CV 4MATIC BERLINA MILD HYBRID	0,7186	2.694,80	3.233,76	5.389,60	6.467,52
MERCEDES	CLS 300D 2.0 4MATIC 286CV IBRIDO GASOLIO	0,9717	3.643,82	4.372,58	7.287,64	8.745,16
MERCEDES	E 220D 2.0 200CV MILD HYBRID	0,7502	2.813,30	3.375,96	5.626,60	6.751,92
MERCEDES	E 220D 4MATIC 2.0 200CV MILD HYBRID	0,7697	2.886,19	3.463,43	5.772,38	6.926,86
MERCEDES	E 220D SW 2.0 200CV MILD HYBRID	0,7668	2.875,52	3.450,62	5.751,04	6.901,24
MERCEDES	E 220D SW 4MATIC 2.0 200CV MILD HYBRID	0,7872	2.952,05	3.542,46	5.904,10	7.084,92
MERCEDES	E 300D 4MATIC 2.0 265CV MILD HYBRID	0,8124	3.046,40	3.655,68	6.092,80	7.311,36
MERCEDES	E 300D 4MATIC 2.0 286CV MILD HYBRID	0,8177	3.066,31	3.679,57	6.132,61	7.359,13
MERCEDES	E 300D CABRIO EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,8872	3.327,14	3.992,57	6.654,28	7.985,13
MERCEDES	E 300D COUPÉ 4MATIC 2.0 286CV MILD HYBRID	0,8408	3.153,00	3.783,60	6.306,01	7.567,21
MERCEDES	E 300D COUPÉ EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,7502	2.813,37	3.376,05	5.626,75	6.752,10
MERCEDES	E 300D EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,7355	2.758,29	3.309,95	5.516,58	6.619,89
MERCEDES	E 300D SW EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,8268	3.100,42	3.720,51	6.200,84	7.441,01
MERCEDES	GLE 300D 2.0 4MATIC 272CV MILD HYBRID	0,9160	3.435,03	4.122,03	6.870,05	8.244,06
MERCEDES	S 300 BLUETECH 2.2 231CV HYBRID	0,8880	3.330,10	3.996,12	6.660,21	7.992,25
PEUGEOT	508 2.0 RXH 200CV HYBRID4	0,5706	2.139,73	2.567,68	4.279,47	5.135,36
RENAULT	GRAND SCENIC 15DCI 110CV HYBRID ASS	0,4502	1.688,43	2.026,11	3.376,86	4.052,23
VOLVO	S90 B5 D AWD GEARTRONIC 2.0 235CV IBRIDO-GASOLIO	0,7982	2.993,39	3.592,07	5.986,78	7.184,14
VOLVO	V60 B4 GEARTRONIC 2.0 197CV IBRIDO GASOLIO	0,6477	2.428,83	2.914,60	4.857,66	5.829,19
VOLVO	V60 CROSS COUNTRY B4 AWD GEARTRONIC 2.0 190CV IBRIDO-GASOLIO	0,6997	2.623,76	3.148,51	5.247,52	6.297,02
VOLVO	V90 B4 GEARTRONIC 2.0 197CV IBRIDO GASOLIO	0,7459	2.797,21	3.356,65	5.594,42	6.713,30
VOLVO	V90 B4 GEARTRONIC 2.0 197CV AWD IBRIDO GASOLIO	0,7558	2.834,29	3.401,14	5.668,57	6.802,29
VOLVO	V90 B5 GEARTRONIC 2.0 235CV AWD IBRIDO GASOLIO	0,7891	2.959,04	3.550,85	5.918,08	7.101,70
VOLVO	V90 CROSS COUNTRY B4 D AWD GEARTRONIC 2.0 197CV IBRIDO-GASOLIO	0,7991	2.996,60	3.595,92	5.993,20	7.191,84
VOLVO	V90 CROSS COUNTRY B5 D AWD GEARTRONIC 2.0 235CV IBRIDO-GASOLIO	0,7629	2.860,85	3.433,03	5.721,71	6.866,05
VOLVO	XC60 2019 B4 AWD GEARTRONIC 2.0 210CV IBRIDO GASOLIO	0,6395	2.398,15	2.877,78	4.796,30	5.755,56
VOLVO	XC60 2019 B5 AWD GEARTRONIC 2.0 250CV IBRIDO GASOLIO	0,6675	2.503,01	3.003,61	5.006,02	6.007,22
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 235CV HYBRID	0,7607	2.852,79	3.423,35	5.705,59	6.846,71
VOLVO	XC60 B4 2.0 AWD 211CV IBRIDO GASOLIO	0,6362	2.385,59	2.862,71	4.771,19	5.725,42
VOLVO	XC60 B5 2.0 AWD 250CV IBRIDO GASOLIO	0,6640	2.489,88	2.987,85	4.979,75	5.975,70
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD 235CV HYBRID	0,7657	2.871,26	3.445,51	5.742,52	6.891,02
VOLVO	XC90 B5 2.0 AWD 235CV IBRIDO GASOLIO	0,8939	3.352,06	4.022,48	6.704,13	8.044,95
VOLVO	XC90 B5 2.0 AWD 250CV IBRIDO GASOLIO	0,7499	2.812,08	3.374,49	5.624,15	6.748,98

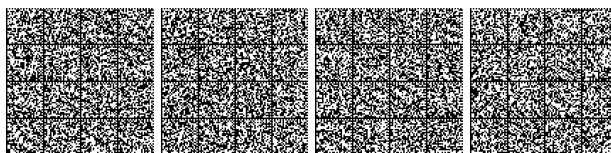
FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE

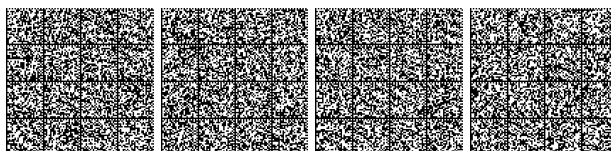
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
PLUG-IN BENZINA					
AUDI	A3 SPB 1.4 TFSI E-TRONIC PLUG IN	0,5819	1.745,57	2.181,96	2.618,35
AUDI	A3 SPB 40 E-TRON S TRONIC 1.4 252CV PLUG-IN BENZINA	0,5564	1.669,12	2.086,40	2.503,67
AUDI	A3 SPB 40 TFSI E S-TRONIC 1.4 204CV PLUG-IN BENZINA	0,6262	1.878,74	2.348,43	2.818,11
AUDI	A3 SPB 45 TFSI E S-TRONIC 1.4 245CV PLUG-IN BENZ	0,6786	2.035,73	2.544,67	3.053,60
AUDI	A6 AVANT 55 2.0 TFSI E QUATTRO 367CV PLUG-IN BENZINA	0,9217	2.765,12	3.456,39	4.147,67
AUDI	A7 SPB 50 2.0 TFSI E QUATTRO S TRONIC 300CV PLUG-IN BENZINA	0,9319	2.795,81	3.494,76	4.193,71
AUDI	A7 SPB 55 2.0 TFSI E QUATTRO S TRONIC 367CV PLUG-IN BENZINA	1,0438	3.131,33	3.914,16	4.696,99
AUDI	Q3 45 TFSI 1.4 E S-TRONIC 245CV	0,6818	2.045,48	2.556,85	3.068,22
BMW	225 XE 1.5 ACTIVE TOURER 100KW PLUG-IN	0,5772	1.731,64	2.164,55	2.597,46
BMW	225XE 1.5 ACTIVE TOURER 220CV PLUG-IN BENZINA	0,5733	1.719,98	2.149,98	2.579,98
BMW	320E 2.0 120KW 204CV PLUG-IN BENZINA	0,7125	2.137,36	2.671,70	3.206,04
BMW	320E TOURING 2.0 120KW 204CV PLUG-IN BENZINA	0,7253	2.175,80	2.719,75	3.263,70
BMW	330E 2.0 135KW 250CV PLUG-IN BENZINA	0,7784	2.335,20	2.919,00	3.502,80
BMW	330E 2.0 IBRIDA 185KW PLUG-IN	0,6185	1.855,60	2.319,50	2.783,39
BMW	330E TOURING 2.0 135KW 250CV PLUG-IN BENZINA	0,7898	2.369,32	2.961,65	3.553,98
BMW	330E TOURING XDRIVE 2.0 135KW 250CV PLUG-IN BENZINA	0,8145	2.443,53	3.054,42	3.665,30
BMW	330E XDRIVE 2.0 135KW 250CV PLUG-IN BENZINA	0,8021	2.406,25	3.007,82	3.609,38
BMW	520E 2.0 120KW 204CV PLUG-IN BENZINA	0,7062	2.118,72	2.648,40	3.178,08
BMW	520E TOURING 2.0 120KW 204CV PLUG-IN BENZ	0,7222	2.166,63	2.708,29	3.249,95
BMW	530E 2.0 135KW IBRIDO PLUG-IN	0,7471	2.241,34	2.801,68	3.362,01
BMW	545E XDRIVE 3.0 394CV PLUG-IN BENZINA	0,9346	2.803,85	3.504,81	4.205,77
BMW	740E 2.0 IBRIDA 190KW PLUG-IN	1,0052	3.015,62	3.769,52	4.523,42
BMW	745E IBRIDA 3.0 290KW PLUG-IN	1,2348	3.704,37	4.630,47	5.556,56
BMW	I3 IBRIDA 75KW PLUG-IN	0,5448	1.634,37	2.042,97	2.451,56
BMW	I8 1.5 IBRIDA 170KW PLUG-IN	1,4142	4.242,59	5.303,24	6.363,88
BMW	I8 1.5 IBRIDA 170KW PLUG-IN	1,5141	4.542,39	5.677,99	6.813,59
BMW	X1 XDRIVE 25E 1.5 220CV PLUG-IN BENZINA	0,6050	1.814,97	2.268,72	2.722,46
BMW	X2 XDRIVE 25E 1.5 220CV PLUG-IN BENZINA	0,6780	2.033,93	2.542,41	3.050,90
BMW	X3 XDRIVE 30E 2.0 292CV PLUG-IN BENZINA	0,7923	2.376,88	2.971,10	3.565,32
BMW	X5 3.0 45E XDRIVE 395CV PLUG-IN BENZINA	1,0108	3.032,42	3.790,52	4.548,63
BMW	X5 XDRIVE 40E 2.0 180KW PLUG-IN	0,8404	2.521,12	3.151,40	3.781,68
CUPRA	FORMENTOR 2020 1.4 E-HYBRID 204CV	0,6163	1.848,90	2.311,13	2.773,35
CUPRA	FORMENTOR 2020 1.4 E-HYBRID 245CV	0,6746	2.023,70	2.529,62	3.035,55
CUPRA	LEON 1.4 E-HYBRID 204CV PLUG-IN BENZINA	0,6204	1.861,09	2.326,37	2.791,64
CUPRA	LEON 1.4 E-HYBRID 245CV PLUG-IN BENZINA	0,6330	1.898,97	2.373,71	2.848,45
CUPRA	LEON SPORTSTOURER 1.4 E-HYBRID 245CV PLUG-IN BENZINA	0,6430	1.928,98	2.411,23	2.893,47
DS	DS4 1.6 E-TENSE 225CV PLUGIN BENZINA	0,6843	2.052,90	2.566,13	3.079,35
DS	DS7 1.6 E-TENSE 225CV 2X4 PLUG-IN BENZINA	0,6890	2.066,87	2.583,59	3.100,31
DS	DS7 1.6 E-TENSE 300CV 4X4 PLUG-IN BENZ	0,7323	2.196,80	2.745,99	3.295,19
DS	DS9 1.6 225CV PLUG IN BENZINA	0,7406	2.221,72	2.777,15	3.332,57
FORD	EXPLORER 2020 3.0 PHEV 450CV PLUG-IN	1,0854	3.256,21	4.070,26	4.884,31
FORD	KUGA 2019 2.5 PHEV 225CV PLUG-IN	0,6461	1.938,23	2.422,79	2.907,35
FORD	TOURNEO CUSTOM 1.0 PHEV	0,9275	2.782,58	3.478,22	4.173,87
HYUNDAI	IONIQ 1.6 140CV PLUG IN	0,5033	1.510,01	1.887,52	2.265,02
HYUNDAI	IONIQ 2019 1.6 140CV PLUG-IN	0,5466	1.639,90	2.049,87	2.459,84
HYUNDAI	SANTA FE 1.6 PHEV 265CV 4WD PLUG-IN BENZINA	0,7940	2.381,95	2.977,44	3.572,93
HYUNDAI	TUCSON 1.6 PHEV 265CV 4WD PLUG-IN BENZINA	0,6304	1.891,22	2.364,03	2.836,84
JAGUAR	E-PACE 2021 1.5 I3 300CV PHEV	0,8158	2.447,32	3.059,15	3.670,98
JAGUAR	F-PACE 2.0 404CV PHEV	0,8614	2.584,11	3.230,14	3.876,17
JEEP	COMPASS 1.3 T4 PHEV 240CV 4XE PLUG-IN BENZINA	0,5971	1.791,26	2.239,07	2.686,88
KIA	NIRO 1.6 GDI 140CV IBRIDO PLUG-IN	0,5331	1.599,40	1.999,25	2.399,10
KIA	OPTIMA 2.0 GDI 205CV PLUG-IN	0,6021	1.806,31	2.257,88	2.709,46
KIA	OPTIMA SW 2.0 GDI 205CV IBRIDO PLUG IN	0,6168	1.850,51	2.313,14	2.775,77
KIA	SORENTO 1.6 T-GDI 265CV AWD PLUG-IN BENZ	0,7236	2.170,91	2.713,64	3.256,37
KIA	X CEED 1.6 GDI 140CV PHEV PLUG-IN BENZINA	0,5926	1.777,79	2.222,24	2.666,69
LAND ROVER	DEFENDER 110 2020 2.0 SI4 404CV 5P PHEV	0,9999	2.999,78	3.749,73	4.499,68
LAND ROVER	DISCOVERY SPORT 2019 1.5 I3 PHEV 300CV	0,7807	2.342,13	2.927,66	3.513,20
LAND ROVER	RANGE ROVER 2.0 SI4 PHEV 404CV	1,2340	3.701,91	4.627,39	5.552,87
LAND ROVER	RANGE ROVER 2.0 SI4 PHEV 404CV PLUG-IN BENZINA	1,2410	3.722,93	4.653,66	5.584,39
LAND ROVER	RANGE ROVER 2022 3.0 I6 PHEV 440CV	1,4856	4.456,86	5.571,08	6.685,29
LAND ROVER	RANGE ROVER 2022 3.0 I6 PHEV 510CV	1,5515	4.654,50	5.818,13	6.981,75
LAND ROVER	RANGE ROVER EVOQUE 1.5 PHEV 300CV	0,7459	2.237,70	2.797,13	3.356,55
LAND ROVER	RANGE ROVER SPORT 2.0 SI4 PHEV 404CV	1,0010	3.002,95	3.753,69	4.504,42
LAND ROVER	RANGE ROVER SPORT 2022 3.0 I6 PHEV 440CV PLUG-IN BENZINA	1,2143	3.643,00	4.553,75	5.464,49
LAND ROVER	RANGE ROVER SPORT 2022 3.0 I6 PHEV 510CV PLUG-IN BENZINA	1,4726	4.417,79	5.522,23	6.626,68
LAND ROVER	VELAR 2.0 I4 404CV PHEV PLUG-IN BENZINA	0,9736	2.920,80	3.651,00	4.381,20

FRINGE BENEFIT 2025

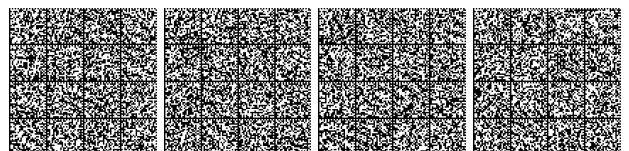
AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
LEXUS	NX 450H+ 2.5 4WD 306CV PLUG-IN BENZ	0,8691	2.607,16	3.258,95	3.910,74
MERCEDES	A 250E 1.3 AUT 262CV PLUG IN BENZINA	0,6246	1.873,82	2.342,27	2.810,73
MERCEDES	A 250E 1.3 AUT EQ POWER 218CV PLUG-IN BENZINA	0,6052	1.815,53	2.269,42	2.723,30
MERCEDES	B 250 1.3 AUT EQ POWER 218CV PLUG-IN BENZINA	0,5926	1.777,79	2.222,24	2.666,68
MERCEDES	C 300E 2.0 320CV PLUG-IN BENZINA	0,7242	2.172,47	2.715,59	3.258,70
MERCEDES	C 300E 2.0 320CV 4MATIC PLUG-IN BENZINA	0,7630	2.289,05	2.861,31	3.433,58
MERCEDES	C 300E 4MATIC AUTO EQ-BOOST 2.0 321CV PLUG IN	0,7137	2.141,06	2.676,33	3.211,60
MERCEDES	C 300E AUTO EQ-BOOST 2.0 321CV PLUG-IN	0,6928	2.078,53	2.598,16	3.117,79
MERCEDES	C 300E SW 2.0 320CV PLUG-IN BENZINA	0,7372	2.211,68	2.764,61	3.317,53
MERCEDES	C 350E SW AUT 240KW PLUG-IN	0,6986	2.095,74	2.619,68	3.143,61
MERCEDES	CLA 250 AUT 1.3 218CV EQ-POWER PLUG-IN BENZINA	0,6688	2.006,31	2.507,89	3.009,47
MERCEDES	CLA 250E 1.3 218CV PLUG IN BENZINA	0,7202	2.160,74	2.700,92	3.241,10
MERCEDES	E 300 E 2.0 AUTO EQ POWER 235KW PLUG-IN BENZINA	0,8020	2.405,99	3.007,49	3.608,98
MERCEDES	E 300 E 4MATIC 2.0 235KW PLUG-IN BENZINA	0,9024	2.707,16	3.383,95	4.060,74
MERCEDES	E 300 E SW 2.0 AUTO EQ POWER 235KW PLUG IN-BENZINA	0,8226	2.467,76	3.084,70	3.701,64
MERCEDES	GLA 250 AUT EQ-POWER 218CV PLUG-IN BENZINA	0,6712	2.013,50	2.516,87	3.020,25
MERCEDES	GLA 250E AUT 1.3 218CV PLUG IN BENZINA	0,7352	2.205,75	2.757,18	3.308,62
MERCEDES	GLC 300E 4MATIC 320CV PLUG-IN BENZINA	0,7958	2.387,51	2.984,39	3.581,26
MERCEDES	GLC 300E 4MATIC 320CV COUPÉ PLUG-IN BENZINA	0,8045	2.413,64	3.017,04	3.620,45
MERCEDES	GLC 300E 4MATIC EQ-POWER 155KW PLUG-IN BENZINA	0,7651	2.295,28	2.869,10	3.442,91
MERCEDES	GLC 300E 4MATIC EQ-POWER COUPÉ 155KW PLUG-IN BENZINA	0,7976	2.392,71	2.990,89	3.589,07
MERCEDES	GLC 350E 4MATIC 2.0 240KW PLUG-N	0,7424	2.227,08	2.783,85	3.340,62
MERCEDES	GLE 500E 4MATIC 3.0 245KW PLUG-IN	0,9802	2.940,54	3.675,68	4.410,81
MERCEDES	S 560E 3.0 EQ POWER 360KW PLUG-IN BENZINA	1,2354	3.706,22	4.632,78	5.559,33
MERCEDES	S 580E 3.0 367CV PLUG-IN BENZ	1,4607	4.382,06	5.477,58	6.573,10
MINI	MINI COOPER S E COUNTRYMAN 1.5 224CV ALL4 AUT	0,7087	2.126,19	2.657,74	3.189,29
MITSUBISHI	OUTLANDER 2.0 HYBRID 89KW PLUG-IN	0,6133	1.839,83	2.299,79	2.759,74
MITSUBISHI	OUTLANDER 2019 PHEV 2.4 224CV 4WD	0,6650	1.995,14	2.493,93	2.992,71
OPEL	ASTRA SW 2022 1.6 180CV PLUG-IN BENZINA	0,5505	1.651,63	2.064,54	2.477,45
OPEL	GRANDLAND X 1.6 AWD 224CV 132KW PLUG-IN BENZINA	0,6691	2.007,25	2.509,07	3.010,88
OPEL	GRANDLAND X 1.6 AWD 300CV 147KW PLUG-IN BENZINA	0,7375	2.212,38	2.765,48	3.318,57
PEUGEOT	3008 180E 1.6 190CV PLUG-IN BENZINA	0,6474	1.942,05	2.427,57	2.913,08
PEUGEOT	3008 225E 1.6 181CV HYBRID PLUG-IN BENZINA	0,6948	2.084,28	2.605,35	3.126,42
PEUGEOT	3008 300E 1.6 200CV HYBRID4 PLUG-IN BENZINA	0,7345	2.203,60	2.754,50	3.305,40
PEUGEOT	308 180E 1.6 181CV PLUG-IN BENZINA	0,5928	1.778,27	2.222,83	2.667,40
PEUGEOT	308 225E 1.6 225CV PLUG-IN BENZINA	0,6346	1.903,74	2.379,67	2.855,61
PORSCHE	CAYENNE 3.0 V6 E-HYBRID 462CV	1,2070	3.621,06	4.526,33	5.431,59
PORSCHE	CAYENNE 4.0 V8 TURBO S E-HYBRID 680CV	1,9065	5.719,36	7.149,20	8.579,04
PORSCHE	PANAMERA 2.9 4 E-HYBRID 462CV	1,2289	3.686,60	4.608,25	5.529,90
PORSCHE	PANAMERA 2020 2.9 4S E-HYBRID 560CV PLUG-IN BENZINA	1,5166	4.549,70	5.687,12	6.824,55
PORSCHE	PANAMERA 2023 2.9 4 E-HYBRID 462CV PLUG-IN BENZINA	1,3761	4.128,26	5.160,32	6.192,38
PORSCHE	PANAMERA 4.0 TURBO S E-HYBRID 680CV	1,7507	5.252,17	6.565,22	7.878,26
RENAULT	CAPTUR 2020 1.6 160CV PLUG-IN BENZINA	0,5289	1.586,78	1.983,48	2.380,17
RENAULT	MEGANE SPORTER 2020 1.6 E-TECH PLUG-IN BENZINA	0,5633	1.689,87	2.112,34	2.534,81
SEAT	LEON 2020 1.4 E-HYBRID 204CV PLUG-IN BENZINA	0,5343	1.602,95	2.003,69	2.404,43
SEAT	LEON SPORTSTOURER 2020 1.4 E-HYBRID 204CV PLUG-IN BENZINA	0,5410	1.622,87	2.028,58	2.434,30
SEAT	TARRACO 1.4 E-HYBRID DSG 245CV PLUG-IN BENZ	0,6451	1.935,25	2.419,06	2.902,87
SKODA	OCTAVIA 2020 1.4 TSI 204CV PLUG-IN BENZINA	0,5887	1.766,07	2.207,59	2.649,11
SKODA	OCTAVIA 2020 1.4 TSI RS 245CV PLUG-IN BENZINA	0,6365	1.909,37	2.386,72	2.864,06
SKODA	OCTAVIA WAGON 2020 1.4 TSI 204CV PLUG-IN BENZINA	0,5987	1.796,12	2.245,14	2.694,17
SKODA	OCTAVIA WAGON 2020 1.4 TSI RS 245CV PLUG-IN BENZINA	0,6460	1.938,01	2.422,51	2.907,01
SKODA	SUPERB 1.4 TSI 218CV PLUG-IN	0,7308	2.192,25	2.740,31	3.288,38
SKODA	SUPERB WAGON 1.4 TSI 218CV PLUG-IN SW	0,7407	2.222,23	2.777,79	3.333,34
TOYOTA	PRIUS 1.8 122CV PLUG IN	0,6085	1.825,41	2.281,77	2.738,12
VOLKSWAGEN	GOLF GTE 1.4 TSI 110KW PLUG-IN	0,5675	1.702,53	2.128,16	2.553,79
VOLKSWAGEN	GOLF VIII 2020 1.4 GTE 245CV PLUG-IN BENZINA	0,6688	2.006,26	2.507,82	3.009,39
VOLKSWAGEN	GOLF VIII 2020 1.4 TSI EHYBRID 204CV PLUG-IN BENZINA	0,6023	1.806,75	2.258,44	2.710,13
VOLKSWAGEN	PASSAT 2019 1.4 GTE 1.4 115KW	0,7002	2.100,59	2.625,73	3.150,88
VOLKSWAGEN	PASSAT GTE 1.4 TSI 160KW PLUG-IN	0,6675	2.002,52	2.503,14	3.003,77
VOLKSWAGEN	PASSAT VARIANT 2019 1.4 GTE 115KW	0,7943	2.382,76	2.978,45	3.574,14
VOLKSWAGEN	TIGUAN 1.4 TSI EHYBRID 245CV PLUG-IN BENZ	0,6218	1.865,31	2.331,64	2.797,97
VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID 380CV PLUG-IN BENZINA	0,9014	2.704,28	3.380,35	4.056,42
VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID R 462CV PLUG-IN BENZINA	1,0354	3.106,24	3.882,80	4.659,36
VOLVO	S60 2019 T8 TWIN ENGINE 2.0 392CV PLUG-IN	0,7534	2.260,16	2.825,19	3.390,23
VOLVO	S60 2019 T8 TWIN ENGINE 2.0 405CV PLUG-IN	0,8040	2.412,03	3.015,03	3.618,04
VOLVO	S60 T8 GEARTRONIC AWD 2.0 392CV PLUG-IN BENZINA	0,7272	2.181,62	2.727,02	3.272,42
VOLVO	S60 T8 GEARTRONIC AWD 2.0 405CV PLUG-IN BENZINA	0,7697	2.309,13	2.886,41	3.463,70

FRINGE BENEFIT 2025

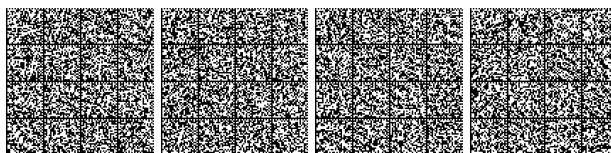
AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
VOLVO	S90 T8 RECHARGE 2.0 407CV AWD PLUG-IN	0,7860	2.357,89	2.947,37	3.536,84
VOLVO	S90 T8 TWIN ENGINE GEARTRONIC 2.0 390CV AWD PLUG-IN	0,8557	2.567,11	3.208,89	3.850,67
VOLVO	V60 T6 RECHARGE AWD 2.0 253CV PLUG-IN BENZINA	0,7176	2.152,65	2.690,82	3.228,98
VOLVO	V60 T6 TWIN ENGINE AWD 2.0 340CV PLUG-IN	0,7102	2.130,68	2.663,36	3.196,03
VOLVO	V60 T8 RECHARGE AWD 2.0 303CV PLUG-IN BENZINA	0,7545	2.263,48	2.829,35	3.395,21
VOLVO	V60 T8 RECHARGE AWD 2.0 317CV PLUG-IN BENZINA	0,8187	2.456,21	3.070,27	3.684,32
VOLVO	V60 T8 TWIN ENGINE AWD 2.0 392CV PLUG-IN	0,7369	2.210,66	2.763,32	3.315,99
VOLVO	V60 T8 TWIN ENGINE AWD 2.0 405CV PLUG-IN	0,8278	2.483,39	3.104,24	3.725,09
VOLVO	V90 T6 RECHARGE 2.0 340CV PLUG-IN	0,8002	2.400,45	3.000,57	3.600,68
VOLVO	V90 T8 RECHARGE 2.0 390CV PLUG-IN	0,8578	2.573,54	3.216,92	3.860,31
VOLVO	V90 T8 TWIN ENGINE GEARTRONIC 2.0 390CV AWD PLUG-IN	0,8756	2.626,79	3.283,48	3.940,18
VOLVO	XC40 2019 T4 RECHARGE 1.5 210CV 95KW PLUG-IN BENZINA	0,6876	2.062,87	2.578,59	3.094,31
VOLVO	XC40 2019 T5 RECHARGE 1.5 132KW 262CV PLUG-IN BENZINA	0,7043	2.112,94	2.641,17	3.169,40
VOLVO	XC40 2019 T5 TWIN ENGINE GEARTRONIC 1.5 260CV 132KW	0,5971	1.791,43	2.239,29	2.687,15
VOLVO	XC60 2019 T6 RECHARGE 2.0 340CV 186KW PLUG-IN BENZINA	0,7610	2.283,06	2.853,82	3.424,59
VOLVO	XC60 2019 T8 TWIN ENGINE GEARTRONIC 2.0 392CV 223KW	0,8044	2.413,19	3.016,49	3.619,79
VOLVO	XC60 2019 T8 TWIN ENGINE GEARTRONIC 2.0 405CV 233KW	0,9035	2.710,54	3.388,17	4.065,81
VOLVO	XC60 T8 TWIN ENGINE 2.0 408CV	0,8088	2.426,50	3.033,13	3.639,75
VOLVO	XC90 2019 T8 RECHARGE 2.0 390CV 223KW PLUG-IN BENZINA	0,9262	2.778,48	3.473,10	4.167,72
VOLVO	XC90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	1,0146	3.043,86	3.804,83	4.565,79
VOLVO	XC90 T8 TWIN ENGINE 2.0 392CV	0,8832	2.649,63	3.312,03	3.974,44
VOLVO	XC90 T8 TWIN ENGINE 2.0 400CV	0,8967	2.690,02	3.362,53	4.035,03
PLUG-IN GASOLIO					
AUDI	Q7 E-TRON 3.0 TDI QUATTRO 128CV	0,8418	2.525,40	3.156,75	3.788,10
MERCEDES	C 300 DE 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO	0,6142	1.842,60	2.303,25	2.763,90
MERCEDES	E 300 DE 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO	0,7117	2.135,10	2.668,88	3.202,65
MERCEDES	E 300 DE 4MATIC 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO	0,7269	2.180,70	2.725,88	3.271,05
MERCEDES	E 300 DE SW 2.0 225KW PLUG-IN GASOLIO	0,8244	2.473,20	3.091,50	3.709,80
MERCEDES	E 300 DE SW 4MATIC 2.0 225KW PLUG-IN GASOLIO	0,8697	2.609,10	3.261,38	3.913,65
MERCEDES	GLC 300DE 2.0 4MATIC 143KW PLUG-IN GASOLIO	0,7012	2.103,60	2.629,50	3.155,40
MERCEDES	GLC 300DE 2.0 4MATIC 143KW [illegible] GASOLIO	0,7252	2.175,60	2.719,50	3.263,40
MERCEDES	GLC 300DE 4MATIC EQ-POWER 143KW PLUG-IN GASOLIO	0,6712	2.013,60	2.517,00	3.020,40
MERCEDES	GLE 350DE 4MATIC EQ-POWER 143KW PLUG-IN GASOLIO	0,8860	2.658,00	3.322,50	3.987,00
VOLVO	V60 2.4 D6 TWIN ENGINE 158KW PLUG-IN	0,6462	1.938,60	2.423,25	2.907,90

FRINGE BENEFIT 2025

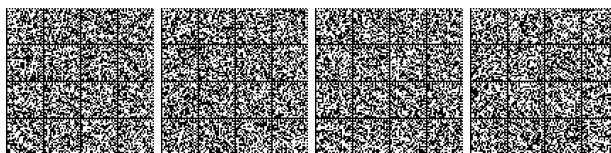
AUTOVEICOLI ELETTRICI FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
AUDI	E-TRON 50 QUATTRO ELETTRICA	0,6618	992,72	2.481,80	2.978,16
AUDI	E-TRON 55 QUATTRO ELETTRICA	0,8203	1.230,41	3.076,02	3.691,22
AUDI	E-TRON GT QUATTRO ELETTRICA	1,0075	1.511,18	3.777,95	4.533,54
AUDI	E-TRON GT RS QUATTRO ELETTRICA	1,2871	1.930,65	4.826,63	5.791,95
AUDI	E-TRON S ELETTRICA	0,9170	1.375,57	3.438,93	4.126,72
AUDI	Q4 E-TRON 35 170CV	0,5264	789,60	1.973,99	2.368,79
AUDI	Q4 E-TRON 40 204CV	0,5633	844,89	2.112,23	2.534,67
AUDI	Q4 E-TRON 50 300CV	0,6546	981,90	2.454,75	2.945,70
BMW	I3 170CV	0,3770	565,48	1.413,71	1.696,45
BMW	I3 120 AH ELETTRICA	0,4655	698,25	1.745,63	2.094,75
BMW	I4 2021 IM50 SPORT ELETTRICA	0,7132	1.069,82	2.674,55	3.209,46
CITROEN	C ZERO 67CV	0,3290	493,54	1.233,85	1.480,62
CITROEN	C ZERO ELETTRICA	0,3170	475,47	1.188,68	1.426,41
CUPRA	BORN 58KWH 204CV ELETTRICA	0,4525	678,71	1.696,77	2.036,12
DACIA	SPRING ELECTRIC	0,2960	444,02	1.110,05	1.332,06
DS	DS3 CROSSBACK E-TENSE ELETTRICA	0,4390	658,55	1.646,37	1.975,64
EVO	EVO 116CV ELECTRIC	0,3794	569,05	1.422,62	1.707,14
FORD	MUSTANG MACH-E 258CV ELETTRICA	0,4870	730,50	1.826,25	2.191,50
HYUNDAI	IONIQ ELECTRIC	0,3906	585,85	1.464,62	1.757,55
HYUNDAI	IONIQ 5 170CV 58 KWH	0,4936	740,40	1.851,00	2.221,20
HYUNDAI	IONIQ 5 218CV 72,6 KWH	0,4948	742,14	1.855,36	2.226,43
HYUNDAI	IONIQ 5 PERFORMANCE 650CV 84KWH	0,7462	1.119,27	2.798,18	3.357,81
HYUNDAI	IONIQ ELECTRIC 38KW	0,4579	686,83	1.717,08	2.060,49
HYUNDAI	KONA 39KWH	0,4050	607,57	1.518,93	1.822,72
HYUNDAI	KONA 64KWH	0,4718	707,74	1.769,35	2.123,22
HYUNDAI	KONA EV 156CV ELETTRICA	0,4600	690,05	1.725,11	2.070,14
HYUNDAI	KONA EV 218CV ELETTRICA	0,5165	774,68	1.936,70	2.324,03
JAGUAR	I-PACE 400CV AWD ELETTRICA	0,8096	1.214,47	3.036,18	3.643,41
KIA	E-NIRO 39KWH ELETTRICA	0,4222	633,37	1.583,42	1.900,10
KIA	E-SOUL 2022 39KWH ELETTRICA	0,4093	613,90	1.534,76	1.841,71
KIA	E-SOUL 2022 64KWH ELETTRICA	0,4345	651,80	1.629,51	1.955,41
KIA	E-SOUL 39KW ELETTRICA	0,4166	624,83	1.562,08	1.874,50
KIA	E-SOUL 64KW ELETTRICA	0,4316	647,46	1.618,66	1.942,39
MERCEDES	B ELETTRICA	0,4271	640,58	1.601,44	1.921,73
MERCEDES	EQA 250 66KW ELETTRICA	0,5776	866,47	2.166,18	2.599,41
MERCEDES	EQA 300 4MATIC 66KW ELETTRICA	0,5872	880,73	2.201,81	2.642,18
MERCEDES	EQB 250 66KW 109CV ELETTRICA	0,5911	886,72	2.216,79	2.660,15
MERCEDES	EQC 400 4MATIC 80KW ELETTRICA	0,7338	1.100,65	2.751,62	3.301,95
MERCEDES	EQE 350+ ELETTRICA	0,7583	1.137,40	2.843,51	3.412,21
MERCEDES	EQS 350 ELETTRICA	1,0101	1.515,08	3.787,69	4.545,23
MERCEDES	EQS 450+ 4MATIC ELETTRICA	1,1414	1.712,08	4.280,19	5.136,23
MG	ZS EV ELETTRICA	0,3835	575,25	1.438,13	1.725,75
MITSUBISHI	I MIEV 64CV	0,3570	535,50	1.338,74	1.606,49
NISSAN	E-NV 200 EVALIA 7 POSTI ELETTRICA	0,5048	757,16	1.892,91	2.271,49
NISSAN	LEAF 109CV	0,3082	462,28	1.155,69	1.386,83
NISSAN	LEAF 3.ZERO 40KW	0,4016	602,36	1.505,91	1.807,09
NISSAN	LEAF 3.ZERO E+ 62KW	0,4450	667,49	1.668,73	2.002,47
PEUGEOT	E-308 ELETTRICA	0,4513	676,95	1.692,38	2.030,85
PEUGEOT	E-TRAVELLER 50 KWH ELETTRICA	0,5501	825,11	2.062,76	2.475,32
PEUGEOT	ION ELETTRICA 67 CV	0,3270	490,54	1.226,34	1.471,61
POLESTAR	POLESTAR 2 78KWH ELETTRICA	0,5695	854,20	2.135,51	2.562,61
PORSCHE	TAYCAN 4 CROSS ELETTRICA	0,8545	1.281,71	3.204,29	3.845,14
PORSCHE	TAYCAN 4S P ELETTRICA	0,9585	1.437,78	3.594,45	4.313,34
RENAULT	MEGANE E-TECH EV40 130CV ELETTRICA	0,4325	648,79	1.621,97	1.946,37
RENAULT	ZOE 88CV	0,2953	442,89	1.107,21	1.328,66
RENAULT	ZOE Q90 88CV	0,3174	476,15	1.190,37	1.428,45
RENAULT	ZOE R110 ELETTRICA	0,3632	544,86	1.362,14	1.634,57
RENAULT	ZOE R135 ELETTRICA	0,4297	644,58	1.611,45	1.933,74
RENAULT	ZOE R90 92CV	0,3133	469,93	1.174,83	1.409,80
SEAT	MII 61KW ELETTRICA	0,3029	454,32	1.135,80	1.362,96
SKODA	CITIGO-E IV 61KW ELETTRICA	0,2888	433,22	1.083,05	1.299,65
SKODA	ENYAQ IV 50	0,4425	663,78	1.659,44	1.991,33
SKODA	ENYAQ IV 60	0,4886	732,95	1.832,37	2.198,84
SKODA	ENYAQ IV 80	0,5368	805,19	2.012,99	2.415,58
SKODA	ENYAQ IV 80 4X4	0,5575	836,21	2.090,52	2.508,63
SKODA	ENYAQ IV RS 4X4	0,6487	973,01	2.432,53	2.919,04
SMART	SMART CABRIO ELETTRICA	0,3657	548,58	1.371,45	1.645,74

FRINGE BENEFIT 2025

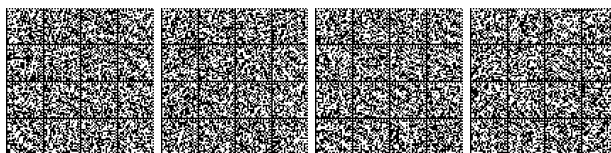
AUTOVEICOLI ELETTRICI FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
SMART	SMART COUPÈ ELETTRICA	0,3386	507,87	1.269,68	1.523,61
SMART	SMART FORFOUR ELETTRICA	0,3260	489,01	1.222,53	1.467,03
TESLA	MODEL 3 LONG RANGE 79 KWH AWD	0,5263	789,45	1.973,63	2.368,36
TESLA	MODEL 3 LONG RANGE PERFORMANCE AWD 75KWH	0,5676	851,46	2.128,64	2.554,37
TESLA	MODEL 3 LONG RANGE AWD 75KWH	0,5282	792,23	1.980,56	2.376,68
TESLA	MODEL 3 LONG RANGE PERFORMANCE 79 KWH AWD	0,5611	841,68	2.104,19	2.525,03
TESLA	MODEL 3 STANDARD 53 KWH RWD	0,4741	711,10	1.777,76	2.133,31
TESLA	MODEL S PLAID	1,0873	1.631,01	4.077,52	4.893,03
TESLA	MODEL S PLAID+	1,0772	1.615,76	4.039,40	4.847,28
TESLA	MODEL S 100 D 100KWH	0,8664	1.299,54	3.248,84	3.898,61
TESLA	MODEL S 60 MOD 2016	0,6565	984,81	2.462,03	2.954,43
TESLA	MODEL S 60 D MOD 2016	0,6984	1.047,61	2.619,02	3.142,83
TESLA	MODEL S 75 MOD 2016	0,7162	1.074,25	2.685,62	3.222,74
TESLA	MODEL S 75 D MOD 2016	0,7414	1.112,17	2.780,42	3.336,51
TESLA	MODEL S 90 D MOD 2016	0,8165	1.224,79	3.061,98	3.674,38
TESLA	MODEL S LONG RANGE 100 KWH AWD	0,7194	1.079,12	2.697,79	3.237,35
TESLA	MODEL S P 100 D 100KWH	0,8682	1.302,34	3.255,86	3.907,03
TESLA	MODEL S P90 D MOD 2016	0,9576	1.436,44	3.591,10	4.309,32
TESLA	MODEL S PERFORMANCE 100KWH AWD	0,8110	1.216,48	3.041,21	3.649,45
TESLA	MODEL X PLAID	1,0705	1.605,74	4.014,35	4.817,21
TESLA	MODEL X 100 D 100KWH	0,9245	1.386,79	3.466,97	4.160,36
TESLA	MODEL X 75 D 75KWH	0,7876	1.181,38	2.953,44	3.544,13
TESLA	MODEL X 90 D MOD 2017	0,8790	1.318,51	3.296,28	3.955,54
TESLA	MODEL X LONG RANGE 100 KWH AWD	0,7941	1.191,21	2.978,02	3.573,62
TESLA	MODEL X P 100 D MOD 2017	1,0737	1.610,49	4.026,23	4.831,47
TESLA	MODEL X P90 D MOD 2017	1,0158	1.523,75	3.809,38	4.571,26
TESLA	MODEL X PERFORMANCE 100KW AWD	0,8570	1.285,49	3.213,74	3.856,48
VOLKSWAGEN	E GOLF 136CV ELETTRICA	0,3363	504,45	1.261,13	1.513,35
VOLKSWAGEN	E-UP! 37KW	0,2871	430,68	1.076,70	1.292,04
VOLKSWAGEN	E-UP! 82CV	0,3202	480,30	1.200,74	1.440,89
VOLKSWAGEN	ID 3 150CV ELETTRICA	0,4125	618,73	1.546,82	1.856,19
VOLKSWAGEN	ID 4 1ST 204CV ELETTRICA	0,5391	808,72	2.021,81	2.426,17
VOLKSWAGEN	ID 4 GTX 299CV ELETTRICA	0,5916	887,39	2.218,48	2.662,17
VOLKSWAGEN	ID 4 PRO PERFORMANCE ELETTRICA	0,5438	815,73	2.039,31	2.447,18
VOLKSWAGEN	ID 5 GTX ELETTRICA	0,6210	931,45	2.328,63	2.794,36
VOLKSWAGEN	ID 5 PRO PERFORMANCE ELETTRICA	0,5741	861,22	2.153,05	2.583,66
VOLVO	C40 1ST EDITION ELETTRICA	0,5953	892,95	2.232,39	2.678,86
VOLVO	C40 RECHARGE 238CV ELETTRICA	0,5616	842,41	2.106,02	2.527,23
VOLVO	C40 RECHARGE 252CV ELETTRICA	0,5790	868,52	2.171,30	2.605,56
VOLVO	C40 RECHARGE 408CV ELETTRICA	0,6335	950,22	2.375,55	2.850,66
VOLVO	C40 RECHARGE 70KW 230CV ELETTRICA	0,5439	815,90	2.039,75	2.447,70
VOLVO	C40 RECHARGE 78KW 204CV ELETTRICA	0,5983	897,52	2.243,79	2.692,55
VOLVO	XC40 230CV RECHARGE PURE ELECTRIC	0,5265	789,71	1.974,29	2.369,14
VOLVO	XC40 238CV ELETTRICA	0,5512	826,85	2.067,11	2.480,54
VOLVO	XC40 252CV ELETTRICA	0,5686	852,94	2.132,36	2.558,83
VOLVO	XC40 408CV RECHARGE TWIN	0,6476	971,45	2.428,61	2.914,34
VOLVO	XC40 P8 AWD RECHARGE PURE ELECTRIC	0,5355	803,23	2.008,07	2.409,69
XEV	IEV7S FULL ELECTRIC	0,3675	551,21	1.378,01	1.653,62

FRINGE BENEFIT 2025

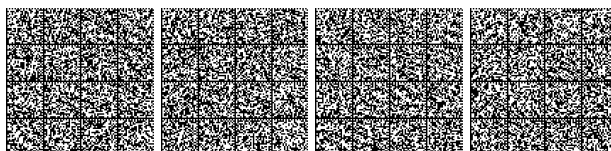
MOTOVEICOLI

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)
CICLOMOTORI						
APRILIA	SCARABEO 50 4T	0,1700	255,00	637,50	765,00	1.275,00
KYMCO	LIKE 50 T4	0,1865	279,75	699,38	839,25	1.398,75
PIAGGIO	APE 50CC	0,2294	344,10	860,25	1.032,30	1.720,50
PIAGGIO	LIBERTY 4T 50	0,1623	243,45	608,63	730,35	1.217,25
PIAGGIO	VESPA ET4 50	0,1719	257,85	644,63	773,55	1.289,25
PIAGGIO	ZIP 50 4T	0,1481	222,15	555,38	666,45	1.110,75
SYM	SYMPHONY 50 4T	0,1425	213,75	534,38	641,25	1.068,75
YAMAHA	NEOS 50 4T	0,1551	232,65	581,63	697,95	1.163,25
CICLOMOTORI ELETTRICI						
ASKOLL	ES 1 1,5 KW	0,1158	173,70	434,25	521,10	868,50
CITROEN	AMI ELETTRICA	0,2613	391,95	979,88	1.175,85	1.959,75
E-FLASH	LIGHT 2,4 KWH	0,1522	228,30	570,75	684,90	1.141,50
FIAT	TOPOLINO DOLCEVITA	0,3281	492,15	1.230,38	1.476,45	2.460,75
LIFAN	E4 1.7 KW ELETTRICO	0,1283	192,45	481,13	577,35	962,25
MICROCAR						
AIXAM	A.721 400CC	0,3462	519,30	1.298,25	1.557,90	2.596,50
AIXAM	COUPÉ GTI 400	0,4383	657,45	1.643,63	1.972,35	3.287,25
CASALINI	M14 2.0 635CC	0,4529	679,35	1.698,38	2.038,05	3.396,75
CASALINI	YDEA CLASSIC	0,3390	508,50	1.271,25	1.525,50	2.542,50
CHATENET	CH 22 00 500CC	0,3695	554,25	1.385,63	1.662,75	2.771,25
CHATENET	CH 26 ST 520CC	0,4461	669,15	1.672,88	2.007,45	3.345,75
ITALCAR	T3 505CC	0,3378	506,70	1.266,75	1.520,10	2.533,50
LIGIER	JS50 BLUELINE 480CC	0,4127	619,05	1.547,63	1.857,15	3.095,25
LIGIER	X-TOO 2 BASE	0,3482	522,30	1.305,75	1.566,90	2.611,50
META	POCKET 505CC	0,3523	528,45	1.321,13	1.585,35	2.642,25
TOWNLIFE	GINEVRA ND	0,3925	588,75	1.471,88	1.766,25	2.943,75
MOTOCICLI						
APRILIA	SCARABEO 100 4T	0,1915	287,25	718,13	861,75	1.436,25
APRILIA	SCARABEO 125 15CV	0,1720	258,00	645,00	774,00	1.290,00
APRILIA	SCARABEO 200 IE 19CV	0,1792	268,80	672,00	806,40	1.344,00
APRILIA	SPORTCITY 250 22CV	0,2103	315,45	788,63	946,35	1.577,25
APRILIA	TUAREG 660 EURO 5	0,3336	500,40	1.251,00	1.501,20	2.502,00
BENELLI	LEONCINO 500 TRIAL	0,2760	414,00	1.035,00	1.242,00	2.070,00
BENELLI	TRK 502 X	0,2711	406,65	1.016,63	1.219,95	2.033,25
BENELLI	TRK 702 EURO 5	0,2867	430,05	1.075,13	1.290,15	2.150,25
BMW	C 400 GT EURO 5	0,2904	435,60	1.089,00	1.306,80	2.178,00
BMW	F 800 GS 85CV	0,3550	532,50	1.331,25	1.597,50	2.662,50
BMW	F 800 R 87CV	0,2993	448,95	1.122,38	1.346,85	2.244,75
BMW	F 900 R 105 CV EURO 5	0,3137	470,55	1.176,38	1.411,65	2.352,75
BMW	F750 GS ABS 77CV	0,3156	473,40	1.183,50	1.420,20	2.367,00
BMW	K 1600 GTL 118KW	0,6049	907,35	2.268,38	2.722,05	4.536,75
BMW	R 1200 GS 125CV ADVENTURE	0,4602	690,30	1.725,75	2.070,90	3.451,50
BMW	R 1200 R ABS	0,3862	579,30	1.448,25	1.737,90	2.896,50
BMW	R 1250 GS 136 CV	0,4486	672,90	1.682,25	2.018,70	3.364,50
BMW	R NINE T 1200 CC 110 CV	0,4466	669,90	1.674,75	2.009,70	3.349,50
BMW	S 1000 XR ABS	0,4245	636,75	1.591,88	1.910,25	3.183,75
DUCATI	HYPERMOTARD 939 DUCATI RED	0,3548	532,20	1.330,50	1.596,60	2.661,00
DUCATI	MULTISTRADA 950 ABS	0,4110	616,50	1.541,25	1.849,50	3.082,50
DUCATI	MULTISTRADA 1200 150CV	0,3994	599,10	1.497,75	1.797,30	2.995,50
DUCATI	MULTISTRADA 1250 158 CV	0,5239	785,85	1.964,63	2.357,55	3.929,25
DUCATI	MULTISTRADA V4 RALLY 1.200 17	0,6173	925,95	2.314,88	2.777,85	4.629,75
DUCATI	PANIGALE V4 S 214 CV	0,6268	940,20	2.350,50	2.820,60	4.701,00
DUCATI	SCRAMBLER 1100 CC	0,3704	555,60	1.389,00	1.666,80	2.778,00
DUCATI	SCRAMBLER 800 CC	0,3186	477,90	1.194,75	1.433,70	2.389,50
GILERA	FORZA 500 LT 38CV	0,2553	382,95	957,38	1.148,85	1.914,75
GUZZI	V7 III CARBON ABS 52CV	0,3321	498,15	1.245,38	1.494,45	2.490,75
HARLEY-DAVIDSON	DYNA FAT BOB 1.7 80CV	0,4556	683,40	1.708,50	2.050,20	3.417,00
HARLEY-DAVIDSON	SPORT GLIDE 1.7 82CV	0,5001	750,15	1.875,38	2.250,45	3.750,75
HARLEY-DAVIDSON	SPORTSTER XL 1200C CUSTOM 7	0,3576	536,40	1.341,00	1.609,20	2.682,00
HONDA	ADV 350 2022	0,2504	375,60	939,00	1.126,80	1.878,00

FRINGE BENEFIT 2025

MOTOVEICOLI

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)
HONDA	AFRICA TWIN CFR 1100 D	0,3807	571,05	1.427,63	1.713,15	2.855,25
HONDA	AFRICA TWIN CFR 1000	0,3595	539,25	1.348,13	1.617,75	2.696,25
HONDA	CB 1000 R 92KW	0,3855	578,25	1.445,63	1.734,75	2.891,25
HONDA	CB 500 X EURO 5	0,2551	382,65	956,63	1.147,95	1.913,25
HONDA	CB 500F 48CV	0,2286	342,90	857,25	1.028,70	1.714,50
HONDA	CB 650 F ABS	0,2862	429,30	1.073,25	1.287,90	2.146,50
HONDA	CB1000 R ABS 145CV	0,4074	611,10	1.527,75	1.833,30	3.055,50
HONDA	CB125 13CV	0,2032	304,80	762,00	914,40	1.524,00
HONDA	CBR 1000 RR 178CV	0,4194	629,10	1.572,75	1.887,30	3.145,50
HONDA	CBR 650F 87CV	0,2854	428,10	1.070,25	1.284,30	2.140,50
HONDA	CMX 500 46 CV EURO5	0,2558	383,70	959,25	1.151,10	1.918,50
HONDA	CROSSRUNNER 800 CC	0,3728	559,20	1.398,00	1.677,60	2.796,00
HONDA	FORZA 300 26CV	0,2504	375,60	939,00	1.126,80	1.878,00
HONDA	FORZA 350 EURO 5	0,2305	345,75	864,38	1.037,25	1.728,75
HONDA	GOLD WING 1800	0,7074	1.061,10	2.652,75	3.183,30	5.305,50
HONDA	INTEGRA 750 DCT 55CV	0,2788	418,20	1.045,50	1.254,60	2.091,00
HONDA	NC 750 X 55CV	0,2489	373,35	933,38	1.120,05	1.866,75
HONDA	PCX 150 13CV	0,1649	247,35	618,38	742,05	1.236,75
HONDA	SH 125 I ANNO 2009	0,1728	259,20	648,00	777,60	1.296,00
HONDA	SH 150 MOD.2022 EURO5	0,1646	246,90	617,25	740,70	1.234,50
HONDA	SH 150 MOD.2007	0,1828	274,20	685,50	822,60	1.371,00
HONDA	SH 350 EURO 5	0,2335	350,25	875,63	1.050,75	1.751,25
HONDA	SH MODE 125 EURO 5	0,1484	222,60	556,50	667,80	1.113,00
HONDA	SW T400	0,2516	377,40	943,50	1.132,20	1.887,00
HONDA	VFR 800	0,3827	574,05	1.435,13	1.722,15	2.870,25
HONDA	X-ADV 750 55CV ABS	0,3137	470,55	1.176,38	1.411,65	2.352,75
HONDA	XL 750 TRANSALP EURO 5	0,3235	485,25	1.213,13	1.455,75	2.426,25
HUSQVARNA	701 ENDURO 75CV	0,3062	459,30	1.148,25	1.377,90	2.296,50
KAWASAKI	ER-6N 650	0,2550	382,50	956,25	1.147,50	1.912,50
KAWASAKI	J300 ABS 28 CV	0,2706	405,90	1.014,75	1.217,70	2.029,50
KAWASAKI	NINJA 400 45CV	0,2282	342,30	855,75	1.026,90	1.711,50
KAWASAKI	NINJA ZX-6R 124CV MOD 2024	0,3917	587,55	1.468,88	1.762,65	2.937,75
KAWASAKI	VERSYS 650 69 CV	0,2924	438,60	1.096,50	1.315,80	2.193,00
KAWASAKI	Z 1000	0,3561	534,15	1.335,38	1.602,45	2.670,75
KAWASAKI	Z 1000 SX 142CV ABS	0,4085	612,75	1.531,88	1.838,25	3.063,75
KAWASAKI	Z 650 ABS	0,2795	419,25	1.048,13	1.257,75	2.096,25
KAWASAKI	Z 800 113 CV	0,3233	484,95	1.212,38	1.454,85	2.424,75
KAWASAKI	Z900 RS 110CV	0,3667	550,05	1.375,13	1.650,15	2.750,25
KOVE	510X 500CC 48CV	0,2682	402,30	1.005,75	1.206,90	2.011,50
KTM	390 ADVENTURE	0,2313	346,95	867,38	1.040,85	1.734,75
KTM	690 DUKE NAKED	0,2752	412,80	1.032,00	1.238,40	2.064,00
KTM	DUKE 125 ABS	0,1991	298,65	746,63	895,95	1.493,25
KYMCO	AGILITY 125 R 16	0,1604	240,60	601,50	721,80	1.203,00
KYMCO	AGILITY 200I R16	0,1532	229,80	574,50	689,40	1.149,00
KYMCO	DOWNTOWN 300I ABS	0,2279	341,85	854,63	1.025,55	1.709,25
KYMCO	DOWNTOWN 350I ABS	0,2204	330,60	826,50	991,80	1.653,00
KYMCO	LIKE 200I	0,1636	245,40	613,50	736,20	1.227,00
KYMCO	PEOPLE 125I ONE	0,1496	224,40	561,00	673,20	1.122,00
KYMCO	PEOPLE 300 GTI ABS	0,2120	318,00	795,00	954,00	1.590,00
KYMCO	PEOPLE S 200	0,1884	282,60	706,50	847,80	1.413,00
KYMCO	PEOPLE S 125 EURO 5	0,1678	251,70	629,25	755,10	1.258,50
KYMCO	PEOPLE S 150 ABS	0,1919	287,85	719,63	863,55	1.439,25
KYMCO	XCITING 300I	0,2122	318,30	795,75	954,90	1.591,50
KYMCO	X-TOWN 300I 25CV ABS	0,2210	331,50	828,75	994,50	1.657,50
MASH	CITY 125	0,1602	240,30	600,75	720,90	1.201,50
MOTO MORINI	MOTO MORINI 11 E MEZZO 117CV	0,4018	602,70	1.506,75	1.808,10	3.013,50
MOTO MORINI	X-CAPE 650 EURO 5	0,2719	407,85	1.019,63	1.223,55	2.039,25
MV AUGUSTA	BRUTALE 800	0,3531	529,65	1.324,13	1.588,95	2.648,25
MV AUGUSTA	BRUTALE 800 110CV	0,3905	585,75	1.464,38	1.757,25	2.928,75
MV AUGUSTA	RIVALE 125CV 800	0,4211	631,65	1.579,13	1.894,95	3.158,25
PEUGEOT	METROPOLIS 400 37CV	0,2549	382,35	955,88	1.147,05	1.911,75
PEUGEOT	TWEET EVO 125 PROFESSIONAL	0,1573	235,95	589,88	707,85	1.179,75

FRINGE BENEFIT 2025

MOTOVEICOLI

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)
PIAGGIO	BEVERLY 300 IE	0,2043	306,45	766,13	919,35	1.532,25
PIAGGIO	BEVERLY - 125 IE 15CV	0,2002	300,30	750,75	900,90	1.501,50
PIAGGIO	BEVERLY 350 IE SPORT TOURING	0,2201	330,15	825,38	990,45	1.650,75
PIAGGIO	BEVERLY 400 HPE	0,2277	341,55	853,88	1.024,65	1.707,75
PIAGGIO	LIBERTY 150	0,1667	250,05	625,13	750,15	1.250,25
PIAGGIO	LIBERTY 125 ABS	0,1491	223,65	559,13	670,95	1.118,25
PIAGGIO	LIBERTY 125 MOD.2007	0,1676	251,40	628,50	754,20	1.257,00
PIAGGIO	MEDLEY 125 ABS	0,1552	232,80	582,00	698,40	1.164,00
PIAGGIO	MEDLEY 150 ABS EURO 5	0,1818	272,70	681,75	818,10	1.363,50
PIAGGIO	MP3 500 40CV	0,3121	468,15	1.170,38	1.404,45	2.340,75
PIAGGIO	VESPA 125 PRIMAVERA	0,1906	285,90	714,75	857,70	1.429,50
PIAGGIO	VESPA 300 GTS	0,2403	360,45	901,13	1.081,35	1.802,25
PIAGGIO	VESPA GTS 300 I.E.	0,2131	319,65	799,13	958,95	1.598,25
ROYAL ENFIELD	HNTR 350 EURO 5	0,2149	322,35	805,88	967,05	1.611,75
SUZUKI	BURGMAN 200 18CV ABS	0,2213	331,95	829,88	995,85	1.659,75
SUZUKI	GSX-R 1000 185CV	0,4427	664,05	1.660,13	1.992,15	3.320,25
SUZUKI	GSX-R 600 125CV	0,3479	521,85	1.304,63	1.565,55	2.609,25
SUZUKI	V-STROM 1000 100CV ABS	0,3809	571,35	1.428,38	1.714,05	2.856,75
SUZUKI	V-STROM DL 650	0,3135	470,25	1.175,63	1.410,75	2.351,25
SYM	HD 200 F.I. 171CC	0,1841	276,15	690,38	828,45	1.380,75
SYM	HD 300 26 CV	0,2140	321,00	802,50	963,00	1.605,00
SYM	JOYMAX 300I 29CV ABS	0,2335	350,25	875,63	1.050,75	1.751,25
SYM	SYMPHONY 125 S	0,1728	259,20	648,00	777,60	1.296,00
TRIUMPH	BONNEVILLE 865CC	0,3198	479,70	1.199,25	1.439,10	2.398,50
TRIUMPH	STREET TWIN 900	0,2835	425,25	1.063,13	1.275,75	2.126,25
TRIUMPH	TIGER XR 800	0,3216	482,40	1.206,00	1.447,20	2.412,00
TRIUMPH	TIGER 1.2 DESERT 141CV	0,4842	726,30	1.815,75	2.178,90	3.631,50
VOGE	LX 500 V 48 CV EURO 5	0,2420	363,00	907,50	1.089,00	1.815,00
VOGE	VALICO 525 DSX 48CV MOD 202	0,2494	374,10	935,25	1.122,30	1.870,50
VYRUS	VYRUS 984 C32V	0,6808	1.021,20	2.553,00	3.063,60	5.106,00
YAMAHA	FZ 1	0,3574	536,10	1.340,25	1.608,30	2.680,50
YAMAHA	MIDNIGHT STAR 1900CC	0,4666	699,90	1.749,75	2.099,70	3.499,50
YAMAHA	MT-03 321CC EURO 5 MOD. 202	0,2649	397,35	993,38	1.192,05	1.986,75
YAMAHA	MT-07 700 CC	0,2522	378,30	945,75	1.134,90	1.891,50
YAMAHA	MT-09 TRACER 850 CC	0,3072	460,80	1.152,00	1.382,40	2.304,00
YAMAHA	T MAX 500	0,3124	468,60	1.171,50	1.405,80	2.343,00
YAMAHA	TENERE 700 EURO 4	0,2869	430,35	1.075,88	1.291,05	2.151,75
YAMAHA	TRACER 700 ABS	0,2897	434,55	1.086,38	1.303,65	2.172,75
YAMAHA	TRACER 900 115 CV	0,3364	504,60	1.261,50	1.513,80	2.523,00
YAMAHA	TRICITY 155	0,2049	307,35	768,38	922,05	1.536,75
YAMAHA	TRICITY 300 EURO 5	0,2998	449,70	1.124,25	1.349,10	2.248,50
YAMAHA	X CITY 250	0,2101	315,15	787,88	945,45	1.575,75
YAMAHA	X MAX 250	0,2108	316,20	790,50	948,60	1.581,00
YAMAHA	X MAX 125	0,2067	310,05	775,13	930,15	1.550,25
YAMAHA	XENTER 150	0,1726	258,90	647,25	776,70	1.294,50
YAMAHA	XJ6 600CC	0,2792	418,80	1.047,00	1.256,40	2.094,00
YAMAHA	XMAX 400 CC	0,2105	315,75	789,38	947,25	1.578,75
YAMAHA	XMAX 300 EURO 4	0,2425	363,75	909,38	1.091,25	1.818,75
YAMAHA	XSR 700 ABS	0,2812	421,80	1.054,50	1.265,40	2.109,00
YAMAHA	XT 1200 ZE 112CV SUPER TENER	0,4522	678,30	1.695,75	2.034,90	3.391,50
MOTOCICLI ELETTRICI						
RENAULT	TWIZY LIFE FLEX 80 ELETTRICO	0,2612	391,80	979,50	1.175,40	1.959,00
RENAULT	TWIZY LIFE 45 ELETTRICO	0,2494	374,10	935,25	1.122,30	1.870,50

FRINGE BENEFIT 2025

AUTOCARAVAN

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ARCA	CIA8 2.3 MJT 160 CV	0,8138	3.051,75	3.662,10	6.103,50	7.324,20
BURSTNER	4030 2.3 CDI 150CV	0,7073	2.652,38	3.182,85	5.304,75	6.365,70
CAPRON	CRF1 2.3 MJT 140 CV	0,7127	2.672,63	3.207,15	5.345,25	6.414,30
CARADO	V 132 2.2 MJT 140 CV	0,5779	2.167,13	2.600,55	4.334,25	5.201,10
DETHLEFFS	JUST T7052 EB	0,7122	2.670,75	3.204,90	5.341,50	6.409,80
ELNAGH	BARON 531 2.2 MJT 140 CV	0,6391	2.396,63	2.875,95	4.793,25	5.751,90
ELNAGH	MAGNUM 582 2.3 MJT 140 CV	0,7706	2.889,75	3.467,70	5.779,50	6.935,40
FONT VENDOME	X CAPE FL 2.0 TDCI	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
GIOTTI	GIOTTI VAN 54 T	0,6353	2.382,38	2.858,85	4.764,75	5.717,70
HYMER	GRAND CANYON 2.2 MJT 140 CV	0,7271	2.726,63	3.271,95	5.453,25	6.543,90
KNAUS	BOXSTAR 600 SOLUTION	0,6616	2.481,00	2.977,20	4.962,00	5.954,40
KNAUS	K250L R19 2.2 MJT 140 CV	0,6225	2.334,38	2.801,25	4.668,75	5.602,50
LAIKA	KOSMO 509 EMBLEMA	0,7352	2.757,00	3.308,40	5.514,00	6.616,80
PANAMA	P10S 2.0D 170 CV	0,7119	2.669,63	3.203,55	5.339,25	6.407,10
VOLKSWAGEN	CALIFORNIA BEACH 2.0 TDI 150 (	0,7462	2.798,25	3.357,90	5.596,50	6.715,80
WEINSBERG	CARABUS 2.3 MJT 140 CV	0,5997	2.248,88	2.698,65	4.497,75	5.397,30

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(WI-GU-2024-SON-037) Roma, 2024 - Istituto Poligrafico e Zecca dello Stato S.p.A.

€ 5,00